

# **Exhibit A**

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

May 01, 2025 - June 2, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/04/2025				
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00
Gutierrez, Dalia	Continue to review April fee detail in preparation for the monthly fee application.	\$250.00	1.9	\$475.00
05/05/2025				
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$250.00	4.6	\$1,150.00
Gutierrez, Dalia	Continue to review April fee detail in preparation for the monthly fee application.	\$250.00	1.1	\$275.00
Gutierrez, Dalia	Continue to review April fee detail in preparation for the monthly fee application.	\$250.00	4.8	\$1,200.00
05/06/2025				
Gutierrez, Dalia	Continue to review April data in preparation for the monthly fee application.	\$250.00	3.6	\$900.00
Gutierrez, Dalia	Prepare exhibits and charts for the March monthly fee application.	\$250.00	1.2	\$300.00
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$250.00	4.7	\$1,175.00
05/07/2025				
McDonald, Carisa	Prepare March monthly fee application.	\$275.00	1.6	\$440.00
05/08/2025				
McDonald, Carisa	Revise March monthly fee application.	\$275.00	0.7	\$192.50
05/09/2025				
Gutierrez, Dalia	Prepare April fee exhibits for review by R. Young (Deloitte).	\$250.00	1.1	\$275.00
05/15/2025				
Gutierrez, Dalia	Prepare exhibits and charts for the April monthly fee a application.	\$250.00	2.1	\$525.00
05/20/2025				
McDonald, Carisa	Prepare April monthly fee application.	\$275.00	1.9	\$522.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

May 01, 2025 - June 2, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/29/2025				
McDonald, Carisa	Prepare final fee application draft.	\$275.00	2.4	\$660.00
Subtotal for Preparation of Fee Applications:			36.1	\$9,190.00
<b>Total</b>			<b>36.1</b>	<b>\$9,190.00</b>

## Recapitulation

Name	Rate	Hours	Fees
McDonald, Carisa	\$275.00	6.6	\$1,815.00
Gutierrez, Dalia	\$250.00	29.5	\$7,375.00

# **Exhibit B**



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/04/2024				
Lundy, Peter	Meeting with A. Muskara, H. Dada, G. Dwyer, Z. Westbrook (Deloitte) to plan Pet Supplies Plus inventory counts for the week of 11/4/2024.	\$0.00	2.0	\$0.00
11/05/2024				
Wahlin, Derek	Perform inventory count for Vitamin Shoppe in Phoenix, Arizona on 11/5/2024.	\$0.00	8.0	\$0.00
11/07/2024				
Corbett, Madeline	Perform Vitamin Shoppe inventory count in Ashland, VA at 112 The Vitamin Shoppe Way, Ashland VA, 23005.	\$0.00	8.0	\$0.00
Dwyer, Greta	Complete inventory count at Pet Supplies Plus store located in Weirton, WV.	\$0.00	4.0	\$0.00
Lundy, Peter	Email A. Muskara, H. Dada (Deloitte) regarding inventory counts.	\$0.00	0.3	\$0.00
Muskara, Alec	Complete inventory count at Pet Supplies Plus store located in Lyndhurst, Ohio.	\$0.00	2.6	\$0.00
11/08/2024				
Dada, Hajira	Complete inventory count at Pet Supplies Plus store located in Westerville, Ohio.	\$0.00	3.3	\$0.00
Lundy, Peter	Email M. Steffens, J. Walker (Deloitte) regarding the plans for staff work on Pet Supplies Plus for the week of 11/11/2024.	\$0.00	0.5	\$0.00
11/11/2024				
Kumar, Ravi	Review the vendor incentive schedules received from J. Losardo (Vitamin Shoppe) and update vendor incentive general ledgers reconciliation.	\$0.00	2.0	\$0.00
Lee, Chin Chun	Complete inventory count at Pet Supplies Plus store located in Grosse Pointe, MI.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2024				
Lundy, Peter	Create request to T. Vecchioni (Pet Supplies Plus) to obtain evidence of review for testing of the Company's internal control review of reporting package.	\$0.00	0.3	\$0.00
Lundy, Peter	Provided instruction on revenue workpapers to be performed by J. Walker (Deloitte) for 11/11/2024.	\$0.00	0.2	\$0.00
Lundy, Peter	Address L. Fredericks (Deloitte) review notes in the testing of the Company's internal control #INV-407B - average costing.	\$0.00	1.2	\$0.00
Lundy, Peter	Meeting with J. Walker (Deloitte) to discuss the salaries and wages analytic and the franchise revenue analytic interim workpapers.	\$0.00	0.4	\$0.00
Lundy, Peter	Meeting with J. Walker (Deloitte) to discuss work assignment on Pet Supplies Plus engagement for week of 11/11.	\$0.00	0.2	\$0.00
Lundy, Peter	Review Pet Supplies Plus site to update to the substantive testing tracker for in scope testing areas.	\$0.00	0.7	\$0.00
Lundy, Peter	Address L. Fredericks (Deloitte) review notes on the manual journal entries control, credit card variance root analysis and internal reporting package control.	\$0.00	1.4	\$0.00
Lundy, Peter	Email with L. Fredericks (Deloitte) and E. Malecke (Pet Supplies Plus) regarding upcoming inventory counts.	\$0.00	0.1	\$0.00
Lundy, Peter	Address L. Fredericks (Deloitte) review notes on the manual journal entries control.	\$0.00	0.7	\$0.00
Lundy, Peter	Review inventory risk assessment analytic workpapers prepared by J. Walker (Deloitte).	\$0.00	0.4	\$0.00
Lundy, Peter	Internal meeting with S. Peng and M. Wade (Deloitte) to discuss Pet Supplies plus physical inventory observation instructions.	\$0.00	0.5	\$0.00

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/11/2024				
Lundy, Peter	Prepare for upcoming meeting with inventory counters for week of 11/11/2024.	\$0.00	0.4	\$0.00
Peng, Siyi	Internal meeting with P. Lundy and M. Wade (both Deloitte) to discuss Pet Supplies plus physical inventory observation instructions.	\$0.00	0.5	\$0.00
Rogers, Jackson	Email with P. Lundy, E. Noon, Z. Villenueva, C. Broderick (Deloitte) for Pet Supplies Plus inventory observation instructions on week of 11/18/2024.	\$0.00	0.4	\$0.00
Saraogi, Astha	Review guided risk assessment: related party.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review specialists related Policy cards: information technology specialist procedures.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review specialists related Policy cards: involvement of an auditor's specialists.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review specialists related Policy cards: assign engagement teams, including specialist involvement.	\$0.00	0.2	\$0.00
Saraogi, Astha	Review guided risk assessment: litigations and claims.	\$0.00	1.0	\$0.00
Saraogi, Astha	Clear notes in accounts payable guided risk assessment.	\$0.00	0.3	\$0.00
Sciano, May	Perform new materiality calculation.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss materiality and scoping considerations for planning.	\$0.00	0.5	\$0.00
Wade, Michael	Internal meeting with P. Lundy and S. Peng (both Deloitte) to discuss Pet Supplies plus physical inventory observation instructions.	\$0.00	0.5	\$0.00
Walker, Jana	Update materiality and analysis for risk assessment analytics.	\$0.00	5.4	\$0.00

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2024				
Keast, Elizabeth	Call with P. Lundy (partial), J. Walker (Deloitte) to discuss audit status and review questions on substantive testing analytics.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review inventory average cost controls.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review documentation of planned audit procedures for litigation, legal expenses, intercompany transactions and financial reporting.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with T. Vecchioni and Kristen Barrett (Pet Supplies Plus) contacts onsite to obtain update on overall business operations status and status of open audit requests.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Update staffing of scheduled Pet Supplies Plus store inventory counts occurring through the remainder of November 2024.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update staffing of inventory count for Mentor, Ohio location.	\$0.00	0.7	\$0.00
Lundy, Peter	Update the new inventory counter listing and drafting email to counters for week of 11/17/2024.	\$0.00	0.3	\$0.00
Lundy, Peter	Review Deloitte Connect Portal to compile account balance detail files for accrued liabilities testing.	\$0.00	0.2	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss salaries and benefits expense testing workpaper.	\$0.00	0.5	\$0.00
Lundy, Peter	Call with L. Keast, J. Walker (Deloitte) to discuss audit status and review questions on substantive testing analytics.	\$0.00	0.2	\$0.00
Lundy, Peter	Review risk assessment analytic workpapers prepared by J. Walker (Deloitte).	\$0.00	0.5	\$0.00
Sciano, May	Update materiality documentation within excel.	\$0.00	2.0	\$0.00

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/12/2024				
Sciano, May	Email D. Garg, B. Khanduja (Deloitte) regarding audit plan.	\$0.00	0.5	\$0.00
Walker, Jana	Call with P. Lundy (partial), L. Keast (Deloitte) to discuss audit status and review questions on substantive testing analytics.	\$0.00	0.3	\$0.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss salaries and benefits expense testing workpaper.	\$0.00	0.5	\$0.00
Walker, Jana	Updated substantive analytical procedures operating expense testing workpapers.	\$0.00	3.0	\$0.00
Walker, Jana	Updated substantive analytical procedures inventory testing workpapers.	\$0.00	1.4	\$0.00
Walker, Jana	Updated substantive analytical procedures revenue testing workpapers.	\$0.00	2.7	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss the 2024 materiality calculation.	\$0.00	0.5	\$0.00
11/13/2024				
Bhardwaj, Sahil	Call with E. Keast, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00
Jhawar, Rohit	Review status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	4.0	\$0.00
Jhawar, Rohit	Prepare revenue regression analysis model in order to test revenues in the current year.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Prepare guided risk assessment for cost of goods sold.	\$0.00	3.4	\$0.00
Jhawar, Rohit	Review roll forward of previous year workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Call with S. Bhardwaj, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00

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## Deloitte &amp; Touche LLP

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/13/2024				
Lee, Chin Chun	Complete inventory count at Pet Supplies Plus store located in Grosse Pointe, MI.	\$0.00	5.0	\$0.00
Lnu, Simran	Reviewed status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	2.0	\$0.00
Lundy, Peter	Prepare source data file for regression analysis analytics to send to J. Walker (Deloitte).	\$0.00	0.6	\$0.00
Lundy, Peter	Update personal tracker and make note of status of interim workpapers.	\$0.00	0.6	\$0.00
Lundy, Peter	Review overdue requests and organize a list of request to follow up with A. Block Belmonte (Pet Supplies Plus).	\$0.00	1.4	\$0.00
Lundy, Peter	Call with S. Bhardwaj, E. Keast, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00
Lundy, Peter	Reconcile the subledger balances for the accrued expense sub accounts to the general ledger across Pet Supplies Plus's various business units.	\$0.00	2.3	\$0.00
Lundy, Peter	Organize Pet Supplies Plus store inventory counts for week of 11/22/2024.	\$0.00	0.7	\$0.00
Lundy, Peter	Review and reconcile the regression analysis analytic source data for 2023/2024.	\$0.00	0.4	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss regression analysis analytics results and revenue/cost of sales mapping.	\$0.00	0.8	\$0.00
Lundy, Peter	Review the regression analysis analytics data and outputs created by J. Walker (Deloitte).	\$0.00	0.4	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss revenue regression analytics testing status.	\$0.00	0.2	\$0.00
Lundy, Peter	Review overdue requests.	\$0.00	0.3	\$0.00

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/13/2024				
Saraogi, Astha	Call with L. Andrade (Vitamin Shoppe Inc) to discuss months that were not within threshold of revenue expectation in regression analysis testing.	\$0.00	0.5	\$0.00
Sciano, May	Review Vitamin Shoppe selling, general and administrative expenses interim substantive testing.	\$0.00	1.4	\$0.00
Sciano, May	Clear notes in specialist workpapers (tax and fraud specialists) form 2390.	\$0.00	0.3	\$0.00
Sciano, May	Update materiality documentation within structured data.	\$0.00	0.8	\$0.00
Sciano, May	Review financial closing and reporting process control design and implementation documentation.	\$0.00	0.5	\$0.00
Singhal, Vasu	Call with S. Bhardwaj, E. Keast, P. Lundy (Deloitte) to discuss audit status and review substantive testing areas assigned.	\$0.00	0.3	\$0.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss regression analysis for revenue and cost of sales.	\$0.00	0.8	\$0.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss regression analysis for revenue and cost of sales.	\$0.00	0.2	\$0.00
Walker, Jana	Prepare revenue regression analysis model in order to test revenues in the current year.	\$0.00	5.9	\$0.00
Walker, Jana	Updated interim testing workpapers over operating expenses.	\$0.00	1.5	\$0.00
11/14/2024				
Broderick, Caroline	Meeting with P. Lundy, E. Noon, Z. Villenueva (Deloitte) for inventory count for week of 11/18/2024.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Explain inventory price test interim workpaper to S. Lnu (Deloitte) to make sample from interim population for 9 months.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare regression analysis model for revenue and develop the expectation of 6 months numbers.	\$0.00	1.5	\$0.00

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/14/2024				
Jhawar, Rohit	Address review notes in testing documentation of the Company's internal control #TR12 - bank reconciliations from A. Saraogi (Deloitte).	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare cost of goods sold guided risk assessment excel analytics for risk assessment and visualization and resolve notes.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Meeting with S. Lnu (partial) (Deloitte) and audit board checking for supports asked on inventory price testing and other queries.	\$0.00	1.8	\$0.00
Lnu, Simran	Update testing documentation of the Company's internal controls over revenue.	\$0.00	3.5	\$0.00
Lnu, Simran	Meeting with R. Jhawar (Deloitte) and audit board checking for supports asked on inventory price testing and other queries.	\$0.00	0.5	\$0.00
Lnu, Simran	Review the price testing workpaper and update same in the workpaper.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with L. Andrade (Client) and R. Jhawar (Deloitte) regarding revenue margin flux and journal entry query.	\$0.00	0.4	\$0.00
Lnu, Simran	Document guided risk assessment for revenue for current year audit.	\$0.00	4.5	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	2.1	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.8	\$0.00
Lundy, Peter	Analyze regression analysis source data for 2024.	\$0.00	0.4	\$0.00
Lundy, Peter	Meeting with C. Broderick, E. Noon, Z. Villenenuewa (Deloitte) for inventory count for week of 11/18/2024.	\$0.00	0.5	\$0.00
Lundy, Peter	Review salaries and wages payable subledger detail and make selections.	\$0.00	2.4	\$0.00
Lundy, Peter	Prepare for meeting with inventory counters for week of 11/18/2024.	\$0.00	0.4	\$0.00



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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/14/2024				
Lundy, Peter	Coordinate Pet Supplies Plus store inventory observation counts for week of 11/18.	\$0.00	1.7	\$0.00
Noon, Ellyse	Review instructions for inventory count at Pet Supplies Plus store located in (Medina, Ohio).	\$0.00	0.3	\$0.00
Saraogi, Astha	Email B. Khanduja and D. Garg (Deloitte) regarding Q3 performance on Franchise Group and impact to materiality calculation and risk assessment.	\$0.00	0.8	\$0.00
Wade, Michael	Complete inventory count at Pet Supplies Plus in (Centerville, OH).	\$0.00	5.7	\$0.00
Walker, Jana	Updated substantive analytical procedures operating expense testing workpapers.	\$0.00	5.8	\$0.00
Walker, Jana	Prepare revenue regression analysis model in order to test revenues in the current year.	\$0.00	2.8	\$0.00
11/15/2024				
Jhawar, Rohit	Prepare guided risk assessment for revenue.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Prepare guided risk assessment for inventory.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Review reconciliation by data specialists on journal entry data received for period 1 through period 6.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) for discussion of inventory price testing workpaper and sampling follow up.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Call with P. Lundy (partial) (Deloitte) to discuss cost of sales testing and franchise receivable testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review audit referral instructions from group audit team.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review risk assessment analytics for revenue	\$0.00	0.8	\$0.00
Lnu, Simran	Document guided risk assessment for inventory for current year audit.	\$0.00	5.1	\$0.00

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November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/15/2024				
Lnu, Simran	Document testing of the Company's internal control #C12 - inventory reconciliation.	\$0.00	2.0	\$0.00
Lnu, Simran	Made interim inventory price testing selections.	\$0.00	1.9	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) for discussion of inventory price testing workpaper and sampling follow up.	\$0.00	0.9	\$0.00
Lundy, Peter	Organize personal substantive testing tracker and make note of status across omnia file.	\$0.00	1.6	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.5	\$0.00
Lundy, Peter	Email J. Rogers (Deloitte) regarding inventory count questions.	\$0.00	0.4	\$0.00
Lundy, Peter	Organize and make selections for franchise receivables selections.	\$0.00	0.4	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.8	\$0.00
Lundy, Peter	Update confirmations draft for franchise receivable testing.	\$0.00	2.9	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.8	\$0.00
Lundy, Peter	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	0.3	\$0.00
Lundy, Peter	Call with E. Keast (Deloitte) to discuss cost of sales testing and franchise receivable testing.	\$0.00	0.3	\$0.00
Lundy, Peter	Call with J. Walker (Deloitte) to discuss cost of sales testing.	\$0.00	0.2	\$0.00
Peng, Siyi	Complete inventory count at Pet Supplies Plus store located in Quincy, MA.	\$0.00	4.5	\$0.00
Rogers, Jackson	Complete inventory count at Pet Supplies Plus store located in Rochester, NY.	\$0.00	3.5	\$0.00
Saraogi, Astha	Email to resource manager (M. Sharma-Deloitte) to make changes in team's scheduling.	\$0.00	0.2	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
11/15/2024				
Saraogi, Astha	Review procedure card and information card covered in cost of goods sold guided risk assessment.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review the scheduling of Vitamin Shoppe Inc team.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review cost of sales guided risk assessment.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review workpaper guided risk assessment - cost of goods sold analysis.	\$0.00	1.0	\$0.00
Sciano, May	Review scoping workpaper to assess changes in audit scope based on new materiality.	\$0.00	1.0	\$0.00
Walker, Jana	Update interim testing workpapers for revenue testing.	\$0.00	2.7	\$0.00
Walker, Jana	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	1.5	\$0.00
Walker, Jana	Analyze regression analysis source data for revenue and cost of sales.	\$0.00	2.5	\$0.00
11/17/2024				
Noon, Ellyse	Complete inventory count at Pet Supplies Plus store located in (Mentor, Ohio).	\$0.00	2.0	\$0.00
11/18/2024				
Bellora, Brandon	Update listing of Deloitte required consultations workpaper for updated template.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update hotline ethics control design and implementation and review support for inclusion.	\$0.00	3.1	\$0.00
Bellora, Brandon	Update code of conduct for support received and conclude design and implementation.	\$0.00	2.9	\$0.00
Bhardwaj, Sahil	Meeting (partial) with V. Singhal, D. Garg, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.6	\$0.00

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<i>Financial Statement Audit and Related Services</i>				
11/18/2024				
Devereaux, Cole	Complete inventory count at Pet Supplies Plus store located in Albany, NY.	\$0.00	3.6	\$0.00
Garg, Divya	Meeting (partial) with S. Bhardwaj, V. Singhal, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Meeting with S. Bhardwaj, V. Singhal, D. Garg, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.7	\$0.00
Lnu, Simran	Reconcile inventory price testing with Q3 reporting package from the Company's Audit Board portal.	\$0.00	1.5	\$0.00
Lnu, Simran	Meeting (partial) with S. Bhardwaj, V. Singhal, D. Garg (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.6	\$0.00
Lnu, Simran	Updated the operating expense guided risk assessment by updated internal controls mapped to the risks identified.	\$0.00	1.0	\$0.00
Lundy, Peter	Make selections for accrued expenses.	\$0.00	3.7	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	0.9	\$0.00
Lundy, Peter	Update the confirmations for franchise receivable.	\$0.00	2.6	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for 2024.	\$0.00	2.4	\$0.00
Parodi, Carlos	Review Pet Supplies Plus standalone scoping alignment with corporate file scoping.	\$0.00	0.5	\$0.00
Saraogi, Astha	Removed review notes from cost of goods sold guided risk assessment and its related excel analytic workpaper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/18/2024				
Saraogi, Astha	Meeting with S. Bhardwaj, V. Singhal, D. Garg, S. Lnu (partial), P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Review planning guided risk assessments prepared by staff and reviewed by L. Fredericks (Deloitte).	\$0.00	1.0	\$0.00
Villanueva, Zangel Merjoemi	Complete inventory count at Wag N' Wash store located in Bethesda, Maryland.	\$0.00	4.0	\$0.00
Weston, Zachary	Review materiality documentation.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with S. Bhardwaj, V. Singhal, D. Garg, S. Lnu (partial), A. Saraogi, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$0.00	0.7	\$0.00
11/19/2024				
Bellora, Brandon	Review and address notes in journal entry testing and send for review to M. Sciano (Deloitte).	\$0.00	2.7	\$0.00
Bellora, Brandon	Update journal entry data analytics specialist workpaper.	\$0.00	2.4	\$0.00
Broderick, Caroline	Complete inventory count at Pet Supplies Plus/ Wag N Wash store located in (Arlington, Virginia).	\$0.00	3.2	\$0.00
Dada, Hajira	Review PowerPoint presentation with information on the inventory count engagement questions.	\$0.00	0.1	\$0.00
Foltyniewicz, Zachary	Meeting with A. Roland, P. Lundy, Z. Lefevre, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review documentation of consideration of management bias in accounting estimates.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2024				
Keast, Elizabeth	Review documentation of financial statement line items greater than materiality, but determined to be no risk of material misstatement.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Document determination of audit materiality, including considerations of selected materiality benchmark and benchmarks not selected.	\$0.00	1.4	\$0.00
Lefevre, Zachary	Meeting with A. Roland, P. Lundy, Z. Foltyniewicz, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Lundy, Peter	Meeting with A. Roland, Z. Lefevre, Z. Foltyniewicz, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for 2024.	\$0.00	2.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	1.8	\$0.00
Lundy, Peter	Send instructions to S. Peng and M. Wade (both Deloitte) for the Pet Supplies Plus physical stores inventory counts for 11/21/24 -11/25/24.	\$0.00	2.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus interim cost of sales analytic workpaper.	\$0.00	1.2	\$0.00
Niemiec, Carson	Meeting with A. Roland, P. Lundy, Z. Lefevre, Z. Foltyniewicz, N. Rausch (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
Rausch, Noah	Meeting with A. Roland, P. Lundy, Z. Lefevre, Z. Foltyniewicz, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/19/2024				
Roland, Andrew	Meeting with P. Lundy, Z. Lefevre, Z. Foltyniewicz, N. Rausch, C. Niemiec (Deloitte) to discuss the instructions for Pet Supplies Plus inventory counts from 11/21 - 11/25.	\$0.00	0.4	\$0.00
11/20/2024				
Bellora, Brandon	Clear notes from M. Collins (Deloitte) on American freight property plant and equipment analytic.	\$0.00	1.3	\$0.00
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to review property, plant, and equipment risk assessment.	\$0.00	0.4	\$0.00
Bellora, Brandon	Clear review notes from M. Parodi (Deloitte) on Vitamin Shoppe property plant and equipment analytic.	\$0.00	1.8	\$0.00
Bellora, Brandon	Update listing of Deloitte required consultations workpaper to address review notes from M. Parodi (Deloitte).	\$0.00	2.5	\$0.00
Bhardwaj, Sahil	Meeting with P. Kumar (Deloitte) regarding open questions regarding the selling, general and administrative expenses testing.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review testing documentation of the Company's internal control #C-10 retail store inventory counts.	\$0.00	2.6	\$0.00
Jhawar, Rohit	Call with S. Lnu (partial) (Deloitte) to discuss work to be performed and project plan updating and reviewing interim support uploaded to the Company's Audit Board portal.	\$0.00	1.4	\$0.00
Jhawar, Rohit	Review inventory risk assessment workpapers.	\$0.00	4.2	\$0.00
Jhawar, Rohit	Meeting with R. Kumar, A. Saraogi, S. Lnu (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) and K. Barrett (Pet Supplies Plus) on timing of issuance of restated financials and year-end 2024 standalone financials.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/20/2024				
Keast, Elizabeth	Call with P. Lundy (Deloitte) to discuss interim testing approach for in scope account balances.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) on group audit referral instructions and resulting audit procedures required to be performed, including full year journal entry testing, franchise receivables and information technology testing.	\$0.00	0.6	\$0.00
Kumar, Pankaj	Review lease distribution center requests and planning analysis to start the workpaper.	\$0.00	0.7	\$0.00
Kumar, Pankaj	Meeting with R. Jhawar, A. Saraogi, S. Lnu (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Kumar, Pankaj	Update rent expense testing workpaper for current year.	\$0.00	1.3	\$0.00
Kumar, Pankaj	Perform testing on operating expenses in the current year.	\$0.00	1.9	\$0.00
Kumar, Pankaj	Meeting with S. Bhardwaj (Deloitte) regarding the questions regarding the selling, general and administrative expenses testing.	\$0.00	0.5	\$0.00
Kumar, Pankaj	Review inventory distribution center requests and planning analysis to start the workpaper.	\$0.00	0.7	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to discuss work to be performed and project plan updating and the Company's Audit Board portal specific to requests interim testing.	\$0.00	0.5	\$0.00
Lnu, Simran	Document and revise the sales analytics and testing workpaper.	\$0.00	1.2	\$0.00
Lnu, Simran	Updated testing of the Company's internal controls over revenue.	\$0.00	1.0	\$0.00
Lnu, Simran	Meeting with R. Jhawar, R. Kumar, A. Saraogi (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim cost of sales analytic workpaper.	\$0.00	2.8	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/20/2024				
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for interim (9/28/2024).	\$0.00	2.2	\$0.00
Lundy, Peter	Call with E. Keast (partial) (Deloitte) to discuss interim testing approach for in scope account balances.	\$0.00	0.8	\$0.00
Lundy, Peter	Prepare the Pet Supplies Plus physical stores inventory counts instructions for 11/21/24 -11/25/24.	\$0.00	0.5	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	2.9	\$0.00
Mabry, Emma	Download Vitamin Shoppe control owner's automated control IT testing tool script outputs to upload into automated control testing tool, run the scripts and prepare data to be utilized for testing purposes.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review property, plant, and equipment guided risk assessment.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to review property, plant, and equipment risk assessment.	\$0.00	0.4	\$0.00
Saraogi, Astha	Meeting with R. Jhawar, R. Kumar, S. Lnu (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) and K. Barrett (Pet Supplies Plus) on timing of issuance of restated financials and year-end 2024 standalone financials.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Email E. Mabry, D. Dakko, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) on group audit referral instructions and resulting audit procedures required to be performed, including full year journal entry testing, franchise receivables and information technology testing.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Bellora, Brandon	Update workpaper with consultation requirement notes from M. Collins (Deloitte).	\$0.00	0.3	\$0.00
Bellora, Brandon	Update goodwill non significant template to latest template and clear notes from M. Parodi (Deloitte).	\$0.00	1.0	\$0.00
Bellora, Brandon	Clear review notes from M. Collins (Deloitte) on leasehold improvement guided risk assessment for Vitamin Shoppe.	\$0.00	2.2	\$0.00
Bellora, Brandon	Clear review notes on lease analytic from M. Collins (Deloitte) regarding updating bar chart.	\$0.00	2.0	\$0.00
Bellora, Brandon	Clear review notes from M. Collins (Deloitte) on leasehold improvement guided risk assessment for American freight.	\$0.00	1.5	\$0.00
Bellora, Brandon	Clear review notes from M. Collins (Deloitte) in lease guided risk assessment.	\$0.00	2.0	\$0.00
Bhardwaj, Sahil	Call with E. Keast, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Borchardt, Zachary	Meeting with P. Lundy (Deloitte) to discuss the instructions for Pet Supplies Plus inventory count on 11/24.	\$0.00	0.4	\$0.00
Dakko, Dany	Meeting with E. Mabry, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00
Foltyniewicz, Zachary	Complete inventory count at Pet Supplies Plus store located in (Roseville, Minnesota).	\$0.00	4.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Jhawar, Rohit	Call with S. Lnu (Deloitte) regarding internal control VA & AZ-PO receiving process (southeast distribution center) and monthly distribution center adjustment review, basic documentation and updating.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Prepare risk assessment documentation for Vitamin Shoppe revenues.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Review testing of the Company's internal control #C-10 retail store inventory counts.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) to discuss work to be performed specific to the revenue guided risk assessment.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review testing documentation of the Company's internal control #TR-4 manual-daily deposits reconciliation.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Review testing of the Company's internal control #TR-4 manual daily deposit reconciliation.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Review the Company's internal control over Virginia and Arizona-Purchase Order receiving process (Southeast DC).	\$0.00	1.0	\$0.00
Jhawar, Rohit	Email S. Lnu (Deloitte) regarding inventory price testing status.	\$0.00	0.1	\$0.00
Jhawar, Rohit	Reviewed the documentation of testing of the Company's internal control #C12 - distribution center inventory cycle count reconciliation	\$0.00	0.5	\$0.00
Keast, Elizabeth	Call with S. Bhardwaj, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with E. Mabry, D. Dakko (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Keast, Elizabeth	Review 2024 audit planning memorandum.	\$0.00	1.3	\$0.00
Kumar, Ravi	Meeting with A. Saraogi (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to discuss work to be performed on inventory testing workpapers.	\$0.00	0.5	\$0.00
Lnu, Simran	Document Company's internal controls #VA and AZ-PO receiving process (southeast dc) control.	\$0.00	2.5	\$0.00
Lnu, Simran	Document information that is used in the inventory controls.	\$0.00	1.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) regarding the Company's internal control VA & AZ-PO receiving process (southeast distribution center) and monthly distribution center adjustment review, documentation to be updated.	\$0.00	1.0	\$0.00
Lnu, Simran	Document control on monthly distribution center adjustment review.	\$0.00	3.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim revenue analytic workpaper.	\$0.00	2.0	\$0.00
Lundy, Peter	Meeting with Z. Borchardt (Deloitte) to discuss the instructions for Pet Supplies Plus inventory count on 11/24.	\$0.00	0.4	\$0.00
Lundy, Peter	Call with S. Bhardwaj, E. Keast, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Leadsheet for 2024.	\$0.00	3.4	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim cost of sales analytic workpaper.	\$0.00	3.4	\$0.00
Mabry, Emma	Meeting with D. Dakko, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus information technology testing controls for the Manhattan application.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/21/2024				
Niemiec, Carson	Complete inventory count at Pet Supplies Plus store located in (Racine, Wisconsin).	\$0.00	3.2	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss status, discussing changes to materiality in the audit.	\$0.00	0.4	\$0.00
Rausch, Noah	Complete inventory count at Pet Supplies Plus store located in (Powell, Ohio).	\$0.00	2.3	\$0.00
Saraogi, Astha	Review sales guided risk assessment including related procedure card and information card.	\$0.00	2.0	\$0.00
Saraogi, Astha	Meeting with R. Kumar (Deloitte) to discuss general planning and interim status update.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review inventory guided risk assessment including related procedure card and information card.	\$0.00	1.6	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss status, discussing changes to materiality in the audit.	\$0.00	0.4	\$0.00
Singhal, Vasu	Call with S. Bhardwaj, E. Keast, P. Lundy (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
11/22/2024				
Bellora, Brandon	Review lease notes in guided risk assessment and analytic prior to meeting with M. Collins (Deloitte).	\$0.00	2.0	\$0.00
Bellora, Brandon	Prepare guided risk assessment to clear remaining guided risk assessment notes from M. Parodi (Deloitte).	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/22/2024				
Bellora, Brandon	Clear the remainder of notes from M. Collins (Deloitte) regarding updating internal trial balance in guided risk assessment and analysis for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update software non significant template to the latest template available.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss right of use asset and lease liability guided risk assessment and analytic.	\$0.00	0.1	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss right of use asset and lease liability guided risk assessment and analytic.	\$0.00	0.1	\$0.00
Dada, Hajira	Complete inventory count at Pet Supplies Plus store in Delaware, Ohio.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Call with S. Lnu (partial) (Deloitte) for discussion in-transit control and subsampling in price testing.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) to review the subsampling of inventory interim price testing selections.	\$0.00	0.4	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) related to inventory price testing.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Setup revenue risk assessment excel analytics and visualization for concluding on risk level for substantive audit of revenue.	\$0.00	3.1	\$0.00
Jhawar, Rohit	Setup inventory risk assessment excel analytics and visualization for concluding on risk level for substantive audit of inventory.	\$0.00	3.6	\$0.00
Keast, Elizabeth	Review guided risk assessments and supporting risk assessment analytics for revenue.	\$0.00	2.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

11/22/2024

Keast, Elizabeth	Review selling, general and administrative expenses expense, cash, equity and retail cost of sales guided risk assessments and supporting risk assessment analytic.	\$0.00	0.8	\$0.00
Kumar, Ravi	Email with B. Tyron (Vitamin Shoppe) to schedule management touchpoint with CEO and CFO.	\$0.00	5.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) related to inventory price testing and the procedure of same.	\$0.00	0.8	\$0.00
Lnu, Simran	Draft email to be sent to R. Kumar, P. Kumar (Deloitte) related to understanding guided risk assessment, sales, inventory flow charts and marketing calendar.	\$0.00	0.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to review the subsampling of inventory interim price testing selections.	\$0.00	0.4	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) for discussion in-transit control and subsampling in price testing.	\$0.00	0.5	\$0.00
Lnu, Simran	Update the internal controls mapped to the risks in the Financial Close and Reporting guided risk assessment.	\$0.00	1.0	\$0.00
Lnu, Simran	Document and calculate inventory price testing sub selections for testing.	\$0.00	2.0	\$0.00
Lnu, Simran	Document In transit inventory (distribution center to stores) control.	\$0.00	3.5	\$0.00
Lnu, Simran	Reviewed the Company's Audit Board platform for open requests for documentation for year-end inventory workpapers.	\$0.00	0.5	\$0.00
Lundy, Peter	Update the Pet Supplies Plus Interim cost of sales analytic workpaper.	\$0.00	1.1	\$0.00
Lundy, Peter	Update the 2024 Pet Supplies Plus interim salaries and wages expense workpaper.	\$0.00	2.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/22/2024				
Lundy, Peter	Update, proofread, and tie out the revenue regression analysis workpaper for interim 2024.	\$0.00	0.8	\$0.00
Lundy, Peter	Update the interim accrued salaries and wages workpaper.	\$0.00	2.9	\$0.00
Roland, Andrew	Complete inventory count at Pet Supplies Plus store located in Warrington, PA.	\$0.00	4.0	\$0.00
11/23/2024				
Saraogi, Astha	Review testing of the Company's internal control #F20 - manual journal entries.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #F26 - variance analysis.	\$0.00	0.9	\$0.00
Saraogi, Astha	Review inventory guided risk assessment including related procedure card and information card.	\$0.00	0.8	\$0.00
11/24/2024				
Borchardt, Zachary	Complete inventory count at Pet Supplies Plus located in Brighton, Michigan.	\$0.00	2.8	\$0.00
11/25/2024				
Keast, Elizabeth	Discussion with M. Steffens, Z. Weston (Deloitte), S. Divatia (Franchise Group) and S. Joseph (Pet Supplies Plus) regarding internal audit substantive testing areas of assistance and related hours and timing.	\$0.00	0.5	\$0.00
Kettler, Ruth	Complete inventory count at Pet Supplies Plus store located in Spring, Texas.	\$0.00	2.0	\$0.00
Lnu, Simran	Updated testing of the Company's internal controls over inventory	\$0.00	2.1	\$0.00
Lnu, Simran	Review inventory guided risk assessment and analytics with R. Jhavar (Deloitte) and update notes by A. Saraogi (Deloitte) on guided risk assessments and controls.	\$0.00	1.2	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/25/2024				
Steffens, Marilyn	Discussion with Z. Weston, E. Keast (Deloitte), S. Divatia (Franchise Group) and S. Joseph (Pet Supplies Plus) regarding internal audit substantive testing areas of assistance and related hours and timing.	\$0.00	0.5	\$0.00
Weston, Zachary	Discussion with M. Steffens, E. Keast (Deloitte), S. Divatia (Franchise Group) and S. Joseph (Pet Supplies Plus) regarding internal audit substantive testing areas of assistance and related hours and timing.	\$0.00	0.5	\$0.00
11/26/2024				
Keast, Elizabeth	Review interim accrued salaries and wages testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review interim scoping for Pet Supplies Plus stand-alone audit.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review interim salaries and wages expense testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review preliminary analytic procedures and related documentation on reasons for year-over-year changes in financial statement line item balances as of interim.	\$0.00	0.6	\$0.00
Lnu, Simran	Documented the litigation guided risk assessment.	\$0.00	3.0	\$0.00
Saraogi, Astha	Update group audit status.	\$0.00	2.0	\$0.00
Suma, Arra	Follow up with L. Keast (Deloitte) on the executed engagement letter for Pet Supplies Plus, LLC.	\$0.00	0.2	\$0.00
11/27/2024				
Jhawar, Rohit	Updated inventory risk assessment analytics workpaper to address review notes from A. Saraogi (Deloitte).	\$0.00	3.0	\$0.00
Jhawar, Rohit	Update documentation to resolve review notes on revenue risk assessment workpaper.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/27/2024				
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) on questions related to guided risk assessment and audit requests.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Set up guided risk assessment litigation and claims.	\$0.00	1.8	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) on questions related to guided risk assessment and corresponding audit requests.	\$0.00	1.2	\$0.00
Lnu, Simran	Assess financial closing and reporting process guided risk assessment.	\$0.00	4.2	\$0.00
Lnu, Simran	Work on workpaper summarizing our considerations for use of Internal Audit for testing procedures.	\$0.00	1.1	\$0.00
Loharuka, Vijeta	Draft Pet Supplies Plus, LLC engagement letter.	\$0.00	1.5	\$0.00
11/28/2024				
Jhawar, Rohit	Set up guided risk assessment-financial close and reporting process and answer questions of S. Lnu (Deloitte).	\$0.00	3.0	\$0.00
Jhawar, Rohit	Create listing of follow up questions for the client on the revenue risk assessment workpaper.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Review updated documentation to resolve review notes on testing of the Company's internal control #C24 in-transit control	\$0.00	3.5	\$0.00
Jhawar, Rohit	Prepare sub selection for inventory price testing samples.	\$0.00	1.0	\$0.00
Lnu, Simran	Email for open queries to R. Kumar (Deloitte) in order to update the understanding entity/environment guided risk assessment.	\$0.00	2.1	\$0.00
Saraogi, Astha	Remove notes from testing of the Company's internal control #CTL-F26 variance analysis.	\$0.00	0.2	\$0.00
Saraogi, Astha	Review design testing documentation of the Company's internal control #TR4 - daily deposits reconciliation.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
11/28/2024				
Saraogi, Astha	Review design testing documentation of the Company's internal control TR12-bank reconciliation.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review sales guided risk assessment.	\$0.00	0.5	\$0.00
11/29/2024				
Saraogi, Astha	Review testing of the Company's internal control #CTL-010- retail store count.	\$0.00	1.9	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #F59- reporting package review.	\$0.00	2.1	\$0.00
Saraogi, Astha	Review testing of the Company's internal controls over inventory.	\$0.00	1.8	\$0.00
12/02/2024				
Bellora, Brandon	Meeting with M. Parodi, M. Collins, M. Sciano, and E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update lease guided risk assessment analytic bar charts for American freight.	\$0.00	3.0	\$0.00
Bellora, Brandon	Clear notes from M. Collins (Deloitte) on lease guided risk assessment analytic for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Address M. Collins' (Deloitte) notes on lease guided risk assessment.	\$0.00	3.0	\$0.00
Collins, Mikaela	Meeting with M. Parodi, M. Sciano, B. Bellora, and E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the "summary of alerts" workpaper to include new practice alerts and financial reporting alerts that impact the fiscal year 2024 audit.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2024				
Fitzpatrick, Emily	Meeting with M. Parodi, M. Collins, M. Sciano, and B. Bellora (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on the "use of auditor's specialist journal entry testing data specialist memorandum".	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Adjust materiality numbers within the selling, general and administrative substantive analytical procedures testing workpapers.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Calculate quarter 2, 2024 expectation for American freight's professional, insurance and bank fees expense within the substantive analytical procedures testing workpaper.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on the American freight selling, general and administrative expenses testing	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on the Vitamin Shoppe selling, general and administrative expenses testing.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to close M. Sciano's (Deloitte) review notes on the Vitamin Shoppe selling, general and administrative expenses substantive analytical procedures testing workpaper.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Review closed notes and updated documentation in accrued salaries and wages testing workpaper.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte (Pet Supplies Plus), M. Steffens (Deloitte) about annual fraud inquiry.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) on planning for upcoming Orangeburg distribution center inventory count.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/02/2024				
Keast, Elizabeth	Meeting with A. Vecchioni (Pet Supplies Plus), M. Steffens (Deloitte) about annual fraud inquiry.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Meeting with K. Barrett (Pet Supplies Plus), M. Steffens (Deloitte) about annual fraud inquiry.	\$0.00	0.6	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024.	\$0.00	0.7	\$0.00
Lundy, Peter	Email Y. Pan (Deloitte) regarding retail sales substantive analytical procedure for year end testing.	\$0.00	0.4	\$0.00
Lundy, Peter	Update the preliminary and final analytic (comparing prior year and current year balances) workpaper based on manager notes.	\$0.00	2.4	\$0.00
Lundy, Peter	Update the store inventory count workpaper for 2024.	\$0.00	1.2	\$0.00
Lundy, Peter	Import the general ledger balances for 6/29/2024 into the leadsheet for our references.	\$0.00	3.4	\$0.00
Parodi, Carlos	Address open items within discussion of specialist involvement documentation.	\$0.00	1.2	\$0.00
Parodi, Carlos	Address open items within the project plan for workpapers in the planning stage of the audit.	\$0.00	4.1	\$0.00
Parodi, Carlos	Address open items within the selling, general, and administrative expenses interim testing.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano, B. Bellora, and E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Assess scoping of significant accounts based on change in materiality.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

12/02/2024

Sciano, May	Meeting with M. Parodi, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to walk-through status, discussing plan for completion of interim testing procedures.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Vecchioni (Pet Supplies Plus), E. Keast (Deloitte) about annual fraud inquiry.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Meeting with K. Barrett (Pet Supplies Plus), E. Keast (Deloitte) about annual fraud inquiry.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) on planning for upcoming Orangeburg distribution center inventory count.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte (Pet Supplies Plus), E. Keast (Deloitte) about annual fraud inquiry.	\$0.00	1.1	\$0.00

12/03/2024

Bellora, Brandon	Update guided risk assessment in accordance with notes left by M. Parodi (Deloitte) for leases.	\$0.00	3.0	\$0.00
Bellora, Brandon	Resolve guided risk assessment notes from M. Collins (Deloitte) for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update American freight lease guided risk assessment in accordance with notes from M. Parodi (Deloitte).	\$0.00	3.0	\$0.00
Bhardwaj, Sahil	Check status of requests on Deloitte connect, including reviewing support provided by client to check whether support was provided.	\$0.00	0.1	\$0.00
Bhardwaj, Sahil	Roll forward the operating leases (right of use and liabilities) testing of the interim period.	\$0.00	0.4	\$0.00
Bhardwaj, Sahil	Review the previous year workpaper and supports to better the understanding of the leases testing for Pet Supplies Plus.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Bhardwaj, Sahil	Check status of requests on Deloitte Connect Portal, including reviewing support provided by client to assess whether support was provided.	\$0.00	0.1	\$0.00
Bhardwaj, Sahil	Review the previous year workpaper and supports to better the understanding of the leases testing for Pet Supplies Plus.	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the overall audit progress and leases.	\$0.00	0.6	\$0.00
Bhardwaj, Sahil	Roll forward the operating leases (right of use and liabilities) testing of the interim period.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review the ethics hotline control and leave notes where edits/further clarification is needed.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Continue to close notes related to developing current year expectation for selling, general and administrative expenses on Vitamin Shoppe selling, general and administrative expenses substantive analytical procedures testing workpaper.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close review notes related to developing current year expectation for selling, general and administrative expenses testing.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to calculate quarter 2, 2024 expectation for American freight's professional, insurance and bank fees expense within the substantive analytical procedures testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss review notes on selling, general, and administration expense testing.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Fitzpatrick, Emily	Continue to close M. Sciano's (Deloitte) review notes on the use of auditor's specialist journal entry testing data specialist memo.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to close M. Sciano's (Deloitte) review notes on the use of auditor's specialist journal entry testing data specialist memo.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Roll forward financials on the goodwill impairment testing workpaper.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Clear A. Saraogi's (Deloitte) notes on inventory guided risk assessment and inventory risk analysis file.	\$0.00	3.0	\$0.00
Lnu, Simran	Resolve note on control-financial closing and reporting process, review of bank reconciliation, retail store inventory count by A. Saraogi (Deloitte) and document operating effectiveness section of in-transit inventory control notes by R. Jhawar (Deloitte)	\$0.00	2.5	\$0.00
Lnu, Simran	Work on inventory risk analysis and resolve inventory guided risk assessment notes by A. Saraogi (Deloitte).	\$0.00	1.5	\$0.00
Lundy, Peter	Update the references to the leadsheet throughout the cost of sales regression analysis testing workpaper.	\$0.00	1.2	\$0.00
Lundy, Peter	Meeting with Y. Pan (Deloitte) to discuss testing of the Company's internal control over reporting package review.	\$0.00	0.3	\$0.00
Lundy, Peter	Update the standalone scoping workpaper based on manager notes.	\$0.00	1.5	\$0.00
Lundy, Peter	Meeting with Y. Pan (Deloitte) to discuss retail sales substantive analytical testing procedure analytic.	\$0.00	0.4	\$0.00
Lundy, Peter	Update the wholesale and retail sales analytic for 2024 interim.	\$0.00	1.1	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Lundy, Peter	Meeting with Y. Pan (Deloitte) to follow up on the difference in retail and wholesale sales analytics.	\$0.00	0.8	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024.	\$0.00	1.6	\$0.00
Lundy, Peter	Update the store inventory count workpaper for 2024.	\$0.00	1.9	\$0.00
Pan, Yan	Update testing references in the leadsheet.	\$0.00	0.7	\$0.00
Pan, Yan	Meeting with P. Lundy (Deloitte) to discuss the Company's internal control over reporting package review.	\$0.00	0.3	\$0.00
Pan, Yan	Work on regression analysis for testing revenue considerations memorandum.	\$0.00	1.2	\$0.00
Pan, Yan	Prepare wholesale sales substantive analytical testing procedure testing workpaper.	\$0.00	2.1	\$0.00
Pan, Yan	Email P. Lundy (Deloitte) regarding retail and wholesale sales analytics.	\$0.00	0.7	\$0.00
Pan, Yan	Meeting with P. Lundy (Deloitte) to discuss retail sales substantive analytical testing procedure analytic.	\$0.00	0.4	\$0.00
Pan, Yan	Meeting with P. Lundy (Deloitte) to follow up on the difference in retail and wholesale sales analytics.	\$0.00	0.8	\$0.00
Pan, Yan	Work on retail sales substantive analytical testing procedure workpaper.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review group audit scoping memorandum.	\$0.00	2.8	\$0.00
Parodi, Carlos	Review the design and implementation testing for the journal entry review control.	\$0.00	3.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss review notes on selling, general, and administration expense testing.	\$0.00	0.7	\$0.00
Parodi, Carlos	Continue to review the design and implementation testing for the journal entry review control.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/03/2024				
Peterson, Jack	Review evidence and began to document admin access common control.	\$0.00	3.0	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the overall audit progress and leases.	\$0.00	0.6	\$0.00
12/04/2024				
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss resolution over review notes within the property, plant and equipment guided risk assessment.	\$0.00	0.7	\$0.00
Bellora, Brandon	Clear guided risk assessment notes from M. Parodi (Deloitte) for Vitamin Shoppe property plant equipment.	\$0.00	2.0	\$0.00
Bellora, Brandon	Resolve notes from M. Collins (Deloitte) on entity level control for code of conduct.	\$0.00	3.0	\$0.00
Bellora, Brandon	Resolve notes from M. Collins (Deloitte) on entity level control for hotline ethic.	\$0.00	1.3	\$0.00
Bellora, Brandon	Clear guided risk assessment notes for American freight property plant equipment.	\$0.00	2.0	\$0.00
Bhardwaj, Sahil	Document the substantive analytical testing procedure for advertising expenses for the interim period.	\$0.00	0.9	\$0.00
Bhardwaj, Sahil	Document the substantive analytical testing procedure for bank fees expenses for the interim period.	\$0.00	0.6	\$0.00
Bhardwaj, Sahil	Document the rent and utilities expense testing for the interim period.	\$0.00	2.6	\$0.00
Bhardwaj, Sahil	Document the rent and utilities expense testing for the interim period.	\$0.00	2.0	\$0.00
Collins, Mikaela	Review the ethics hotline control and leave notes where edits/further clarification is needed.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review right of use asset guided risk assessment.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2024				
Fitzpatrick, Emily	Updated the Vitamin Shoppe goodwill impairment testing workpaper for year-end	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss risk assessment procedures related to the evaluation of potential impairment for each component, based off provided revenue forecasts.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Roll forward the Buddy's Home Furnishings purchase price allocation valuation testing workpaper to use for goodwill impairment testing.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Roll forward the Pet Supplies Plus purchase price allocation valuation testing workpaper to use for goodwill impairment testing.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Roll forward the Vitamin Shoppe purchase price allocation valuation testing workpaper to use for goodwill impairment testing.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill impairment testing workpaper for year-end	\$0.00	3.0	\$0.00
Keast, Elizabeth	Update forecasting expectations used in retail sales analytic and wholesale sales analytic.	\$0.00	0.6	\$0.00
Kumar, Ravi	Meeting with M. Zaorski (Deloitte) to discuss the overall status of the audit file and open items and agree about the procedures for vendor incentives.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss plan for completion of Vitamin Shoppe interim inventory testing procedures.	\$0.00	0.6	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024 for the purposes of the wholesale sales and retail sales analytic workpaper.	\$0.00	2.4	\$0.00
Lundy, Peter	Analyze the Pet Supplies Plus store location data for 2023 and 2024.	\$0.00	2.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2024				
Lundy, Peter	Continue to add in the Q2 general ledger numbers into the Pet Supplies Plus Leadsheet.	\$0.00	1.2	\$0.00
Lundy, Peter	Add in the Q2 general ledger numbers into the Pet Supplies Plus Leadsheet.	\$0.00	2.2	\$0.00
Pan, Yan	Prepare wholesale sales substantive analytical testing procedure workpaper.	\$0.00	3.0	\$0.00
Pan, Yan	Document findings and send email communication to P. Lundy (Deloitte) for it.	\$0.00	1.0	\$0.00
Pan, Yan	Prepare internal reporting package review control.	\$0.00	1.5	\$0.00
Pan, Yan	Prepare retail sales substantive analytical testing procedure workpaper.	\$0.00	3.0	\$0.00
Parodi, Carlos	Evaluate for potential impairment of each component, based on revenue forecasts.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss plan for completion of Vitamin Shoppe interim inventory testing procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review Vitamin Shoppe inventory testing workspace.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss risk assessment procedures related to the evaluation of impairment for each component, based off provided revenue forecasts.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review group audit scoping memorandum.	\$0.00	3.1	\$0.00
Parodi, Carlos	Update group audit scoping memorandum for missing sections.	\$0.00	1.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss resolution over review notes within the property, plant, and equipment guided risk assessment.	\$0.00	0.7	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #C24- in transit inventory.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/04/2024				
Saraogi, Astha	Email R. Jhawar (Deloitte) regarding status update of Vitamin Shoppe Inc.	\$0.00	0.8	\$0.00
Saraogi, Astha	Review design testing documentation of the Company's internal control #TR4 - daily deposits reconciliation.	\$0.00	1.5	\$0.00
Zaorski, Michal	Meeting with R. Kumar (partial) (Deloitte) to discuss the overall status of the audit file and open items and agree about the procedures for vendor incentives.	\$0.00	1.1	\$0.00
12/05/2024				
Bellora, Brandon	Update not significant account template for FY24 considerations over definite lived intangibles.	\$0.00	2.1	\$0.00
Bellora, Brandon	Meeting with M. Parodi (partial) (Deloitte) to discuss planning matters related to scoping of not significant accounts.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss planning matters related to the scoping of intangibles, not significant account evaluation and plans for the risk assessment of understanding of the entity.	\$0.00	0.4	\$0.00
Bellora, Brandon	Address notes from M. Collins (Deloitte) in guided risk assessment for operating leases right of use asset.	\$0.00	2.5	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the overall audit progress and approach changes regarding operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Bhardwaj, Sahil	Document the operating expenses testing for January-September.	\$0.00	1.7	\$0.00
Bhardwaj, Sahil	Call with E. Keast, P. Lundy (partial), V. Singhal (partial) (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/05/2024				
Collins, Mikaela	Review right of use asset guided risk assessment.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review lease liability guided risk assessment.	\$0.00	0.2	\$0.00
Fitzpatrick, Emily	Review open review notes/questions on the selling, general and administration expense substantive analytical procedures testing workpapers in preparation for a team review call.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Review the financials within the 2024 Vitamin Shoppe valuation testing workpaper to evaluate impairment for the component based off provided revenue forecasts.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the risk assessment considerations of intangible assets workpaper.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Close my open review notes on the "understanding the entity guided risk assessment" within the 2024 audit file.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Enter Q3 2024 financials into the goodwill and tradename impairment analysis workpaper.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Close review notes left by A. Saraogi (Deloitte) on the testing of the Company's internal control #C24- in transit inventory.	\$0.00	2.6	\$0.00
Jhawar, Rohit	Meeting with M. Zaorski (Deloitte) to discuss interim status update and tailoring of controls to be tested for inventory.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updates made to preliminary scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review updates made to preliminary analytic (comparing prior year to current year balances) workpaper.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/05/2024				
Keast, Elizabeth	Call with S. Bhardwaj (partial), P. Lundy (partial), V. Singhal (partial) (Deloitte) to discuss audit status and review substantive testing areas assigned (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Lundy, Peter	Call with S. Bhardwaj (partial), E. Keast, V. Singhal (partial) (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.2	\$0.00
Lundy, Peter	Update the salaries and wages expense workpaper based on manager notes.	\$0.00	2.8	\$0.00
Lundy, Peter	Review the wholesale sales analytical workpaper to leave review notes.	\$0.00	1.6	\$0.00
Lundy, Peter	Review the retail sales analytical workpaper to leave review notes.	\$0.00	1.0	\$0.00
Lundy, Peter	Review the internal financial reporting control and leave review notes.	\$0.00	0.9	\$0.00
Lundy, Peter	Compile evidence for testing internal control over financial reporting.	\$0.00	0.5	\$0.00
Lundy, Peter	Gather the required source data required to complete the inventory scoping workpaper before sending to staff.	\$0.00	2.2	\$0.00
Pan, Yan	Clean notes for internal reporting package review control.	\$0.00	0.5	\$0.00
Pan, Yan	Review Deloitte Connect Portal for all overdue client requests and support provided to ensure complete/accurate.	\$0.00	1.3	\$0.00
Pan, Yan	Update on substantive analytical testing procedure finds and communicate via email to P. Lundy (Deloitte).	\$0.00	0.5	\$0.00
Pan, Yan	Use new analytical methods and finalize wholesale sales substantive analytical testing procedure.	\$0.00	1.6	\$0.00
Pan, Yan	Clean notes for retail sales substantive analytical testing procedure.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/05/2024				
Pan, Yan	Clean notes for wholesale sales substantive analytical testing procedure.	\$0.00	1.0	\$0.00
Pan, Yan	Use new analytical methods and finalize retail sales substantive analytical testing procedure.	\$0.00	1.6	\$0.00
Pan, Yan	Calculate store numbers to used in physical inventory count testing-store.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review the group audit scoping memorandum.	\$0.00	2.3	\$0.00
Parodi, Carlos	Address open notes within the group audit scoping memorandum.	\$0.00	2.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss planning matters related to scoping of not significant accounts.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review the significant account scoping within the group audit scoping memorandum.	\$0.00	2.9	\$0.00
Saraogi, Astha	Review financial closing and reporting process guided risk assessment.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review testing of the Company's internal control #C24- in transit inventory.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review control information card for physical inventory count summary.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the overall audit progress and approach changes regarding operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Singhal, Vasu	Call with S. Bhardwaj (partial), E. Keast, P. Lundy (partial) (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.2	\$0.00
Zaorski, Michal	Meeting with R. Jhawar (Deloitte) to discuss interim status update and tailoring of controls to be tested for inventory.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Sciano and M. Parodi (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Bellora, Brandon	Understand the entity guided risk assessment notes addressed for private audit consideration.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update code of conduct control in accordance with notes left by M. Collins (Deloitte).	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare journal entry testing for Q1 for Franchise Group.	\$0.00	2.1	\$0.00
Bellora, Brandon	Prepare journal entry testing for Q2 for Franchise Group.	\$0.00	1.9	\$0.00
Bhardwaj, Sahil	Meeting with B. Khanduja (Deloitte) to discuss the depreciation substantive analytical testing procedure workpaper for the interim period.	\$0.00	0.5	\$0.00
Bhardwaj, Sahil	Meeting with K. A. Vinay (Deloitte) to discuss the depreciation substantive analytical testing procedure.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Close M. Parodi's (Deloitte) review notes on the group audit scoping considerations memorandum.	\$0.00	3.4	\$0.00
Fitzpatrick, Emily	Continue to close M. Parodi's (Deloitte) review notes on the group audit scoping considerations memorandum.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, M. Parodi and B. Bellora (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Close M. Sciano's (Deloitte) review notes on selling, general and administrative substantive analytical procedures testing workpapers.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) and S. Joseph, J. La (Pet Supplies Plus) around Orangeburg inventory count procedures.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Khanduja, Bhavya	Meeting with S. Bhardwaj (Deloitte) to discuss the depreciation substantive analytical testing procedure workpaper for the interim period.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Roll forward year workpaper regarding franchise group corporate concluding analytic procedures.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update workpaper regarding audit tool compliance.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Address review notes left by A. Saraogi in the documentation of service organizations.	\$0.00	1.3	\$0.00
Khanduja, Bhavya	Respond to open comments of A. Saraogi (Deloitte) in guided risk assessment - litigation and claims.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Roll forward cash testing workpaper for financial year 2024.	\$0.00	1.2	\$0.00
Lundy, Peter	Review the retail sales analytical workpaper to leave review notes.	\$0.00	0.8	\$0.00
Lundy, Peter	Update the preliminary and final analytic (comparing prior year and current year balances) workpaper based on manager notes.	\$0.00	1.9	\$0.00
Lundy, Peter	Obtain new hire and termination files, make selections and Deloitte Connect Portal requests for IPE testing of headcount report.	\$0.00	2.4	\$0.00
Lundy, Peter	Review evidence provided for listing of new hires and terminated users provided by client.	\$0.00	0.9	\$0.00
Lundy, Peter	Review to organize the Pet Supplies Plus file to obtain list of work for staff to be assigned.	\$0.00	2.1	\$0.00
Pan, Yan	Update retail cost of sales risk assessment data analytics (comparing prior periods).	\$0.00	1.2	\$0.00
Pan, Yan	Update and roll forward on physical inventory instructions.	\$0.00	1.5	\$0.00
Pan, Yan	Prepare inventory count location scoping workpaper.	\$0.00	2.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Pan, Yan	Clean notes for inventory count location scoping workpaper.	\$0.00	0.4	\$0.00
Pan, Yan	Review the Pet Supplies Plus's blackline system and reconciliation process.	\$0.00	0.4	\$0.00
Pan, Yan	Communicate the Deloitte Connect Portal request updates.	\$0.00	0.3	\$0.00
Pan, Yan	Prepare Pet Supplies physical inventory count planning and summary workpaper.	\$0.00	2.5	\$0.00
Pan, Yan	Email P. Lundy (Deloitte) regarding the inventory scoping workpapers.	\$0.00	0.5	\$0.00
Parodi, Carlos	Address open items within the project plan for workpapers in the planning stage of the audit.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review property, plant, and equipment supplementary risk assessment.	\$0.00	0.6	\$0.00
Parodi, Carlos	Perform review of the journal entry review control to address notes closed by preparer.	\$0.00	1.7	\$0.00
Parodi, Carlos	Review open questions related to the planning stage of the audit.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano and B. Bellora (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review property, plant, and equipment guided risk assessment.	\$0.00	2.1	\$0.00
Saraogi, Astha	Clear and remove notes addressed by the team on testing of the Company's internal control #CTL-010-retail store count.	\$0.00	0.4	\$0.00
Saraogi, Astha	Clear and remove notes addressed by the team on testing of the Company's internal control #F59- Reporting Package review.	\$0.00	0.3	\$0.00
Saraogi, Astha	Clear and remove notes addressed by the team on testing of the Company's internal control #TR12- bank reconciliation.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/06/2024				
Sciano, May	Meeting with E. Fitzpatrick, M. Parodi and B. Bellora (Deloitte) to discuss open queries related to the completion of the planning stage of the audit.	\$0.00	1.2	\$0.00
Singhal, Vasu	Email S. Bhardwaj (Deloitte) regarding the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.1	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) and S. Joseph, J. La (Pet Supplies Plus) around Orangeburg inventory count procedures.	\$0.00	1.4	\$0.00
Vinay, K A	Meeting with S. Bhardwaj (Deloitte) to discuss the depreciation substantive analytical testing procedure.	\$0.00	0.7	\$0.00
Vinay, K A	Document the depreciation substantive analytical testing procedure.	\$0.00	1.2	\$0.00
Vinay, K A	Continue to document the depreciation substantive analytical testing procedure.	\$0.00	1.2	\$0.00
12/07/2024				
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to complete inventory count at Orangeburg distribution center.	\$0.00	3.6	\$0.00
Steffens, Marilyn	Meeting with E. Keast (Deloitte) to complete inventory count at Orangeburg distribution center.	\$0.00	3.6	\$0.00
12/08/2024				
Keast, Elizabeth	Complete documentation of inventory count at Orangeburg Distribution Center.	\$0.00	2.1	\$0.00
12/09/2024				
Bellora, Brandon	Clear notes from M. Collins (Deloitte) on operating lease analytic address for Pet Supplies Plus.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update journal entry review control design factors.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update lease testing templates to address risks.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Bellora, Brandon	Meeting with M. Collins, E. Fitzpatrick, C. Parodi (Deloitte) to discuss status and discuss areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Sciano (Deloitte) regarding lease guided risk assessment and entity level controls updates.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with B. Bellora, E. Fitzpatrick, C. Parodi (Deloitte) to discuss status and discuss areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Collins, Mikaela	Call with M. Sciano (partial), M. Parodi (partial) (Deloitte) to evaluate areas of improvement in engagement team performance, as part of planning for audit execution during busy season.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update current year expectation for professional, insurance and bank fees expense.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Finish closing M. Sciano's (Deloitte) review notes on the Vitamin Shoppe selling, general and administrative substantive analytical procedures testing workpaper in preparation to send it back up through review.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update current year expectation for professional, insurance and bank fees expense.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Review Franchise Group work queue for the week, read through Franchise Group - related emails and created my Franchise Group to-do list.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Collins, C. Parodi (Deloitte) to discuss status and discuss areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the summary of alerts workpaper to reflect the most up-to-date practice and financial reporting alerts that relate to Franchise Group.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss the completion of Vitamin Shoppe inventory confirmations.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update Vitamin Shoppe inventory confirmations with current year vendors.	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Rollforward the purchase price allocation valuation testing workpapers to be used for goodwill impairment testing in the current year.	\$0.00	1.6	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to discuss the completion of Vitamin Shoppe inventory confirmations.	\$0.00	0.6	\$0.00
Kumar, Ravi	Meeting with J. Losardo (Vitamin Shoppe) over vendor incentive confirmations schedules.	\$0.00	0.5	\$0.00
Lnu, Simran	Document testing of the Company's internal control #C-12A inventory reconciliation.	\$0.00	3.9	\$0.00
Lundy, Peter	Review the regression analysis testing cost of sales analytic.	\$0.00	0.8	\$0.00
Lundy, Peter	Provided direction to staff on operating expense testing workpapers to be updated.	\$0.00	0.5	\$0.00
Lundy, Peter	Provided instruction to staff on inventory workpapers to be performed.	\$0.00	0.3	\$0.00
Lundy, Peter	Review the wholesale and retail sales substantive analytic testing workpaper.	\$0.00	0.9	\$0.00
Lundy, Peter	Review the wholesale and retail sales substantive analytic testing workpaper.	\$0.00	1.2	\$0.00
Lundy, Peter	Continue to review the inventory planning and scoping workpapers performed by staff.	\$0.00	2.4	\$0.00
Lundy, Peter	Review the inventory planning and scoping workpapers performed by staff.	\$0.00	2.6	\$0.00
Pan, Yan	Communicate via email with P. Lundy (Deloitte) about the Deloitte Connect Portal for overdue client requests.	\$0.00	0.5	\$0.00
Pan, Yan	Prepare audit tools memorandum.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Pan, Yan	Prepare general understanding questionnaire workpaper.	\$0.00	2.0	\$0.00
Pan, Yan	Check status of all requests on Deloitte Connect Portal, including reviewing support provided by client to ensure correct support was provided.	\$0.00	0.5	\$0.00
Pan, Yan	Clean notes for audit tool memorandum workpaper.	\$0.00	1.0	\$0.00
Pan, Yan	Prepare store physical inventory count testing workpaper.	\$0.00	0.6	\$0.00
Pan, Yan	Clean notes for Pet Supplies physical inventory count location scoping workpaper.	\$0.00	0.7	\$0.00
Pan, Yan	Clean notes for Pet Supplies physical inventory count planning and summary.	\$0.00	0.6	\$0.00
Pan, Yan	Prepare distribution center inventory count testing workpaper.	\$0.00	0.6	\$0.00
Parodi, Carlos	Evaluate the need to use a fair value specialist during the current year.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review summary of alerts workpaper.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review property, plant, and equipment planning risk assessment.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review use of journal entry data analyst specialist workpaper.	\$0.00	0.4	\$0.00
Parodi, Carlos	Clear review notes on the group audit scoping memorandum.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review selling, general, and administrative interim testing.	\$0.00	1.1	\$0.00
Parodi, Carlos	Evaluate year-end cash confirmations needed to be sent out for the current year audit.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to review status, discussing areas to wrap up to finalize planning stage of audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss status, discussing open testing areas within inventory for planning stage of the audit.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/09/2024				
Peterson, Jack	Document application authentication control testing.	\$0.00	3.9	\$0.00
Peterson, Jack	Document application administrative access common control.	\$0.00	4.1	\$0.00
Saraogi, Astha	Email to resource manager (M. Sharma-Deloitte) to make changes in team's scheduling.	\$0.00	0.6	\$0.00
Sciano, May	Email M. Collins (Deloitte) regarding planning for year-end and status updates on testing areas under M. Collins' (Deloitte) review.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins (Deloitte) regarding lease guided risk assessment and entity level controls updates.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss status, discussing open testing areas within inventory for planning stage of the audit.	\$0.00	0.5	\$0.00
Sciano, May	Review various workpapers and organized the testing plan for delegation of resources for the next two weeks.	\$0.00	0.2	\$0.00
Singhal, Vasu	Email S. Bhardwaj (Deloitte) regarding audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.5	\$0.00
Singhal, Vasu	Review operating expenses testing workpaper.	\$0.00	0.8	\$0.00
Vinay, K A	Review inventory workpapers.	\$0.00	2.1	\$0.00
Vinay, K A	Continue to review inventory workpapers.	\$0.00	1.5	\$0.00
12/10/2024				
Bellora, Brandon	Update ethics hotline control in accordance with notes left by M. Collins (Deloitte).	\$0.00	4.0	\$0.00
Bellora, Brandon	Update key performance indicators analysis in accordance with notes from M. Parodi (Deloitte).	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2024				
Bellora, Brandon	Update journal entry review control for notes from M. Collins (Deloitte).	\$0.00	4.0	\$0.00
Bhardwaj, Sahil	Meeting with K. A. Vinay (Deloitte) to discuss testing of inventory workpapers.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Continue to update Vitamin Shoppe inventory confirmations with current year vendors.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continued to input 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (July - September).	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Continued to input 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (March - June).	\$0.00	3.1	\$0.00
Fitzpatrick, Emily	Inputting 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (January - March).	\$0.00	2.5	\$0.00
Kumar, Ravi	Meeting with J. Thomas (Vitamin Shoppe) over accounts payable balance for vendor confirmations.	\$0.00	0.5	\$0.00
Lnu, Simran	Updated documentation of testing of the Company's internal control #C6-inventory receiving process (Southeast distribution center).	\$0.00	2.6	\$0.00
Lnu, Simran	Update workspace related to control, process flow charts, check Company's Audit Board Portal for receiving requests.	\$0.00	0.9	\$0.00
Lnu, Simran	Document inventory risk analysis file.	\$0.00	1.8	\$0.00
Lnu, Simran	Document sales risk analysis file.	\$0.00	1.7	\$0.00
Lundy, Peter	Review the inventory planning and scoping workpapers.	\$0.00	2.2	\$0.00
Lundy, Peter	Continue to review the inventory planning and scoping workpapers.	\$0.00	2.1	\$0.00
Lundy, Peter	Review the internal financial reporting package control.	\$0.00	3.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2024				
Lundy, Peter	Review the regression analysis cost of sales testing.	\$0.00	1.9	\$0.00
Pan, Yan	Prepare distribution center inventory count testing workpaper.	\$0.00	0.7	\$0.00
Pan, Yan	Prepare the floor to sheet store inventory count testing.	\$0.00	2.5	\$0.00
Pan, Yan	Continue to prepare the sheet to floor store inventory count testing.	\$0.00	2.5	\$0.00
Pan, Yan	Prepare general understanding questionnaire workpaper.	\$0.00	1.2	\$0.00
Pan, Yan	Review Deloitte Connect Portal for overdue client requests and support provided to ensure complete/accurate.	\$0.00	1.0	\$0.00
Parodi, Carlos	Evaluate risk assessment procedures performed related to identifying related parties within yearly bank cash transactions.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing plan for Vitamin Shoppe and status of year-end testing, including preliminary goodwill analysis.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review supporting documentation for inventory testing workspace.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review the evaluation of key performance indicators.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review the revenue recognition fraud risk assessment memorandum.	\$0.00	3.9	\$0.00
Parodi, Carlos	Review planning communications to those charged with governance.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing plan for Vitamin Shoppe and status of year-end testing, including preliminary goodwill analysis.	\$0.00	0.6	\$0.00
Vinay, K A	Continue to document the inventory workpapers.	\$0.00	1.3	\$0.00
Vinay, K A	Document the inventory workpapers.	\$0.00	1.7	\$0.00
Vinay, K A	Continue to document the inventory workpapers.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/10/2024				
Vinay, K A	Meeting with S. Bhardwaj (Deloitte) to discuss Inventory workpapers.	\$0.00	0.9	\$0.00
12/11/2024				
Bellora, Brandon	Update understanding the entity guided risk assessment for private audit considerations.	\$0.00	2.9	\$0.00
Bellora, Brandon	Clear key performance indicator notes from M. Parodi (Deloitte).	\$0.00	2.2	\$0.00
Bellora, Brandon	Update understanding the entity in accordance with review notes from M. Sciano (Deloitte).	\$0.00	2.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss risk assessment documentation relating to evaluation of key performance indicators.	\$0.00	0.8	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the operating expenses substantive analytical testing procedure.	\$0.00	0.1	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal, K. A. Vinay (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Close V. Singhal's (Deloitte) notes on operating expenses guided risk assessment.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continued to input 2024 cash transactions into the Franchise Group and Freedom Cash Transaction Review workpaper (September-November).	\$0.00	3.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2024				
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update Franchise Group third-party confirmations for cash the current year audit.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Sciano, M. Parodi (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update Franchise Group third-party confirmations for debt for the current year audit.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Finish updating Vitamin Shoppe inventory confirmations with current year vendors.	\$0.00	1.0	\$0.00
Kumar, Ravi	Work on the vendor incentive working papers and its reconciliation.	\$0.00	3.0	\$0.00
Kumar, Ravi	Meeting with R. Maietta (Vitamin Shoppe) to discuss the business update including the discussion over fraud risks as part of audit procedures.	\$0.00	0.5	\$0.00
Lundy, Peter	Continue to update the standalone scoping memorandum.	\$0.00	0.7	\$0.00
Lundy, Peter	Update the standalone scoping memorandum.	\$0.00	1.2	\$0.00
Lundy, Peter	Tick and tie the testing workpapers to the Pet Supplies Plus Leadsheet.	\$0.00	2.9	\$0.00
Lundy, Peter	Review the wholesale and retail sales substantive analytic testing workpaper.	\$0.00	1.3	\$0.00
Lundy, Peter	Review the store inventory count workpaper performed by staff.	\$0.00	2.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2024				
Pan, Yan	Clean note for distribution center inventory count testing workpaper.	\$0.00	0.5	\$0.00
Pan, Yan	Email with P. Lundy (Deloitte) about the Deloitte Connect Portal for all overdue client requests.	\$0.00	1.0	\$0.00
Pan, Yan	Update Pet Supplies Plus - Franchise Group Inc. - organization chart.	\$0.00	0.5	\$0.00
Pan, Yan	Prepare distribution center inventory count testing workpaper.	\$0.00	0.3	\$0.00
Pan, Yan	Prepare Pet Supplies Plus store physical inventories - testing methodology memorandum.	\$0.00	1.2	\$0.00
Pan, Yan	Prepare cycle count policy workpaper.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review the evaluation of key performance indicators.	\$0.00	3.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss risk assessment documentation relating to evaluation of key performance indicators.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano, E. Fitzpatrick (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review the design and implementation of the journal entry review control.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review the revenue recognition fraud risk assessment memorandum.	\$0.00	1.9	\$0.00
Peterson, Jack	Document application administrative access common control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document application authentication control testing.	\$0.00	4.0	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to walk-through status and discuss areas of focus to wrap up the planning stage of the audit, focused on preliminary risk assessments of significant accounts.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/11/2024				
Sciano, May	Review journal entry testing for q1/q2 Franchise Group Inc and New Holdco entities.	\$0.00	2.5	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the operating expenses substantive analytical testing procedure.	\$0.00	0.1	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj, K. A. Vinay (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review operating expenses workpaper and clear notes.	\$0.00	0.2	\$0.00
Vinay, K A	Perform documentation on operating expenses guided risk assessment analytics.	\$0.00	0.5	\$0.00
Vinay, K A	Meeting with S. Bhardwaj, V. Singhal (Deloitte) to discuss the audit progress and operating expenses substantive analytical testing procedure.	\$0.00	0.3	\$0.00
Zaorski, Michal	Meeting with R. Maietta (Vitamin Shoppe) to discuss the business update including the discussion over fraud risks as part of audit procedures.	\$0.00	0.5	\$0.00
12/12/2024				
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to review forecast amounts for key performance indicators.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update key performance indicator to address notes regarding updated Q3 numbers from M. Parodi (Deloitte).	\$0.00	3.0	\$0.00
Bellora, Brandon	Clear notes from M. Sciano (Deloitte) on journal entry review control.	\$0.00	2.7	\$0.00
Bellora, Brandon	Work on American Freight property plant and equipment risk assessment analytic notes from M. Parodi (Deloitte).	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Bhardwaj, Sahil	Call with E. Keast, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Bhardwaj, Sahil	Meeting with V. Singhal (Deloitte) to discuss the status regarding operating expenses, depreciation and leases.	\$0.00	0.1	\$0.00
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	2.9	\$0.00
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Finish updating Franchise Group third-party confirmations for debt for the current year audit.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continued to input the 2024 cash transactions from JPM and AXOS bank accounts into the Franchise Group and Freedom Cash Transaction Review workpaper.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Perform testing of the Company's internal control #12a - inventory count control.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Call with S. Bhardwaj, P. Lundy, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review closed notes on payroll expense analytic testing.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review internal reporting package control documentation.	\$0.00	0.8	\$0.00
Kumar, Ravi	Meeting with R. Maietta, J. Canelo and others (Vitamin Shoppe) to discuss about open audit requests.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Kumar, Ravi	Meeting with M. Zaorski (Deloitte) to discuss plan for completion of Vitamin Shoppe interim audit.	\$0.00	0.4	\$0.00
Lundy, Peter	Review the store inventory count workpaper performed by staff.	\$0.00	1.8	\$0.00
Lundy, Peter	Review the internal financial reporting control prepared by staff before senior manager review.	\$0.00	1.2	\$0.00
Lundy, Peter	Review the inventory planning and scoping workpapers performed by staff.	\$0.00	0.8	\$0.00
Lundy, Peter	Call with S. Bhardwaj, E. Keast, V. Singhal (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Lundy, Peter	Review the Deloitte Connect Portal for all overdue requests to follow up with client on.	\$0.00	0.5	\$0.00
Pan, Yan	Email P. Lundy (Deloitte) regarding the documentation for the store inventory count workpaper.	\$0.00	0.2	\$0.00
Pan, Yan	Document the tick mark for misstatements for physical inventory count.	\$0.00	2.3	\$0.00
Pan, Yan	Prepare Pet Supplies Plus Deloitte entity search and compliance associations 2024.	\$0.00	0.5	\$0.00
Pan, Yan	Review Franchise Group Inc. organization chart for independence workpaper documentation.	\$0.00	0.5	\$0.00
Pan, Yan	Check status of all requests on Deloitte Connect Portal, including reviewing support provided by client to ensure correct support was provided.	\$0.00	0.3	\$0.00
Pan, Yan	Update sheet to floor count documentation for physical inventory count testing.	\$0.00	1.5	\$0.00
Pan, Yan	Prepare floor to sheet count documentation for physical inventory count testing.	\$0.00	1.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/12/2024				
Pan, Yan	Prepare identifying misstatement for physical inventory count for stores.	\$0.00	2.2	\$0.00
Parodi, Carlos	Review the design and implementation of the journal entry review control.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review selling, general, and administrative interim testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to review forecast amounts for key performance indicators.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review templates created for year-end debt confirmations procedures.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review the revenue recognition fraud risk assessment memorandum.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review the evaluation of key performance indicators.	\$0.00	3.4	\$0.00
Saraogi, Astha	Review inventory guided risk assessment.	\$0.00	2.2	\$0.00
Singhal, Vasu	Meeting with S. Bhardwaj (Deloitte) to discuss the status regarding operating expenses, depreciation and leases.	\$0.00	0.1	\$0.00
Singhal, Vasu	Call with S. Bhardwaj, E. Keast, P. Lundy (Deloitte) to discuss audit status and review substantive testing areas (operating expenses, leases and inventory).	\$0.00	0.3	\$0.00
Zaorski, Michal	Meeting with R. Kumar (Deloitte) to discuss plan for completion of Vitamin Shoppe interim audit.	\$0.00	0.4	\$0.00
Zaorski, Michal	Meeting with R. Maietta, J. Canelo and others (Vitamin Shoppe) to discuss about open audit requests.	\$0.00	0.5	\$0.00
12/13/2024				
Bellora, Brandon	Address notes from M. Parodi (Deloitte) in the property, plant and equipment analytic for Vitamin Shoppe.	\$0.00	4.0	\$0.00
Bellora, Brandon	Address review notes from M. Sciano (Deloitte) for journal entry testing.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/13/2024				
Bellora, Brandon	Update American Freight property plant and equipment analytic in accordance with notes from M. Parodi (Deloitte).	\$0.00	1.5	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Performed a recalculation check on the 2024 cash transactions in the Franchise Group and Freedom Cash Transaction Review to ensure the cash transaction activity matches the beginning and ending balances of each account.	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe weekly inventory record accuracy report review control based on current year walkthroughs.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss updating the group scoping workpaper with Q3 2024 trial balance provided by client contact A. Ficken (FRG).	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to update the group scoping workpaper with Q3 2024 trial balances provided by client contact A. Ficken (FRG).	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, A. Saraogi, D. Garg, M. Sciano, M. Parodi (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss open inventory items in the Vitamin Shoppe file.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/13/2024				
Fitzpatrick, Emily	Check status of requests on Deloitte Connect Portal, including reviewing support provided by client checking whether support was provided.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the group scoping workpaper with Q3 2024 trial balances provided by the client.	\$0.00	1.7	\$0.00
Garg, Divya	Meeting with B. Bellora, A. Saraogi, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Updated testing of the Company's internal control #C6 to address review notes from A. Saraogi (Deloitte).	\$0.00	2.0	\$0.00
Keast, Elizabeth	Provide S. Joseph (Pet Supplies Plus) with short write-up on results of Orangeburg inventory count.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Call with P. Lundy (Deloitte) to discuss logistics and instructions for Seymour distribution center inventory count.	\$0.00	0.4	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (partial) (Deloitte) to discuss open inventory items in the Vitamin Shoppe file to start completing.	\$0.00	0.6	\$0.00
Kumar, Ravi	Work on risk assessment over understanding the entity and litigation and claims.	\$0.00	2.0	\$0.00
Lnu, Simran	Document sales summary by channel and update flash report in sales risk analysis file.	\$0.00	1.1	\$0.00
Lundy, Peter	Review independence workpapers.	\$0.00	0.9	\$0.00
Lundy, Peter	Email Y. Pan (Deloitte) regarding stores inventory count testing documentation questions.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

12/13/2024

Lundy, Peter	Call with E. Keast (partial) (Deloitte) to discuss logistics and instructions for Seymour distribution center inventory count.	\$0.00	0.6	\$0.00
Lundy, Peter	Call with Y. Pan (Deloitte) to discuss stores inventory count testing documentation questions.	\$0.00	0.6	\$0.00
Pan, Yan	Prepare misstatements and tick mark in stores inventory count testing.	\$0.00	2.0	\$0.00
Pan, Yan	Prepare inventory extrapolation worksheet for stores (total overstatement).	\$0.00	2.0	\$0.00
Pan, Yan	Prepare issue extrapolation worksheet for stores (total understatement).	\$0.00	2.0	\$0.00
Pan, Yan	Check status of requests on Deloitte Connect Portal, including reviewing support provided by client checking whether support was provided.	\$0.00	0.6	\$0.00
Pan, Yan	Prepare general understanding questionnaire.	\$0.00	0.3	\$0.00
Pan, Yan	Call with P. Lundy (Deloitte) to discuss stores inventory count testing documentation questions.	\$0.00	0.6	\$0.00
Pan, Yan	Organize reference, and clean format for physical inventory testing.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review property, plant, and equipment risk assessment analytics.	\$0.00	2.1	\$0.00
Parodi, Carlos	Clear review notes within group audit scoping memorandum.	\$0.00	1.2	\$0.00
Parodi, Carlos	Evaluate of q3 2024 component trial balances.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, A. Saraogi, D. Garg, M. Sciano, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/13/2024				
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss updating the group scoping workpaper with Q3 2024 trial balance provided by client contact A. Ficken (FRG).	\$0.00	0.3	\$0.00
Parodi, Carlos	Clear notes within selling, general, and administrative interim testing.	\$0.00	3.1	\$0.00
Saraogi, Astha	Meeting with B. Bellora, D. Garg, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
Saraogi, Astha	Reviewed status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	2.0	\$0.00
Sciano, May	Review various planning workpapers including the memo on presumed risk of fraud in revenue recognition and the group planning presentation.	\$0.00	0.5	\$0.00
Sciano, May	Reviewed testing documentation of the Company's internal controls over financial reporting.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with B. Bellora, A. Saraogi, D. Garg, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, focused on delegation of work for open areas, primarily the update of Q3 2024 amounts considerations within the audit.	\$0.00	0.5	\$0.00
12/14/2024				
Lundy, Peter	Perform a warehouse inventory count at the Pet Supplies Plus Seymour Indiana distribution center.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2024				
Fitzpatrick, Emily	Continue to update the distribution center cycle count operating effectiveness workpaper based on current year walkthroughs and inventory selections.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe "cycle count performed at distribution centers" control based on current year walkthroughs.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the distribution center cycle count memorandum based on current year walkthroughs.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the distribution center cycle count operating effectiveness workpaper based on current year walkthroughs and inventory selections.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe "cycle count performed at distribution centers" control based on current year walkthroughs.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe weekly inventory record accuracy report review control operational effectiveness testing workpaper based on current year walkthroughs and inventory selections.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe weekly inventory record accuracy report review control based on current year walkthroughs and update control owners.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review use of auditor's specialists for journal entry testing memorandum.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review wholesale sales and retail sales substantive testing analytics.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review cost of sales and revenue regression analysis testing.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Review documentation on use of audit tools.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review closed notes on planning/summary memorandum.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/16/2024				
Keast, Elizabeth	Review revenue testing regression analysis considerations memorandum.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review physical inventory count scoping and sampling workpaper.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review documentation on consideration of use of internal audit in supporting the audit.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review royalty and advertising revenue substantive testing analytic.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review results of Seymour distribution center inventory count.	\$0.00	0.4	\$0.00
Lundy, Peter	Review and update the Pet Supplies Plus store count workpaper.	\$0.00	2.9	\$0.00
Lundy, Peter	Update the distribution center inventory count workpaper.	\$0.00	3.8	\$0.00
Lundy, Peter	Update the wholesale sales and retail sales workpaper based on senior manager notes.	\$0.00	1.1	\$0.00
Lundy, Peter	Update the wholesale sales and retail sales workpaper based on senior manager notes.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss property, plant, and equipment supplementary risk assessment.	\$0.00	0.5	\$0.00
Sciano, May	Call with H. Singh, J. Buckley, and S. Divatia (Franchise Group) to discuss testing plan and necessary next steps for internal audit testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss property, plant, and equipment supplementary risk assessment.	\$0.00	0.5	\$0.00
Sciano, May	Complete a summary plan for internal audit testing approach.	\$0.00	1.0	\$0.00
12/17/2024				
Fitzpatrick, Emily	Update the cycle count reconciliation control card with current year walkthrough information.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/17/2024				
Fitzpatrick, Emily	Review third party confirmations cash for issues before importing into confirmation platform.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to review the completed third party cash confirmations and upload them into confirmation platform.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Send third party inventory confirmations within confirmation platform.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the cycle count reconciliation operating effectiveness testing workpaper with current year walkthrough information.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe weekly inventory record accuracy report review control operational effectiveness testing workpaper based on current year walkthroughs and inventory selections.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe weekly inventory record accuracy report review control operational effectiveness testing workpaper based on current year walkthroughs and inventory selections.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the physical inventory count location scoping workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Continue to review third party confirmations for issues to prepare them for import into the confirmation platform.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review closed notes and updates to wholesale sales and retail sales substantive testing analytics.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review store inventory counts testing workpapers.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review closed notes and updates to royalty and advertising revenue substantive testing analytic.	\$0.00	0.2	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/17/2024				
Keast, Elizabeth	Email P. Lundy (Deloitte) regarding the store inventory count testing workpaper.	\$0.00	0.3	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to review the completed third party cash confirmations and upload them into confirmation platform.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review working papers over inventory counts and inventory scoping memorandum.	\$0.00	2.0	\$0.00
Lnu, Simran	Document information cards related to inventory guided risk assessment and controls.	\$0.00	1.4	\$0.00
Lnu, Simran	Performed documentation for the selections for inventory price testing.	\$0.00	5.6	\$0.00
Lundy, Peter	Update the franchise and royalty revenue workpaper based on senior manager notes.	\$0.00	0.7	\$0.00
Lundy, Peter	Update the distribution center count workpaper based on senior manager notes.	\$0.00	1.2	\$0.00
Lundy, Peter	Update the revenue testing workpaper to address review notes left by L. Keast (Deloitte).	\$0.00	3.2	\$0.00
Lundy, Peter	Update the Pet Supplies Plus store inventory count workpaper.	\$0.00	2.1	\$0.00
Lundy, Peter	Update the cycle count internal control workpaper.	\$0.00	2.1	\$0.00
Saraogi, Astha	Reviewed status of Vitamin Shoppe audit to identify workpapers to be completed during the week.	\$0.00	1.0	\$0.00
12/18/2024				
Fitzpatrick, Emily	Compile a list of open requests from client and ensure all requests are outstanding in the Company's Audit Board Portal.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the group scoping workpaper with Q3 2024 trial balances provided by the client.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/18/2024				
Fitzpatrick, Emily	Continue to update the group scoping workpaper with Q3 2024 trial balances provided by client contact A. Ficken (FRG).	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Update a procedure card relating to performing test of details using sampling on sales/disposals recorded in the period.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review open notes on store 301 test counts sampled workpaper to gain understanding of what still needs to be completed.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding trial balance update, analytics workpaper update.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding the Company's Audit Board Portal for requests to document the inventory guided risk assessment workpaper.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Delete information cards used in controls and addition of documentation with workpapers.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Prepare listing of inventory store count discrepancies and questions to send to client.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Email S. Bhardwaj (Deloitte) regarding audit status and review of the sampling procedure for inventory.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Clear closed notes on inventory count planning and scoping workpapers.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Download trial balances for the components from distribution center and prepared trial balances workpapers to be uploaded for Q3 2024.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding trial balance update, analytics workpaper update.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/18/2024				
Kumar, Ravi	Meeting with A. Ludato (Vitamin Shoppe) for management business update including fraud risk.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review controls over cycle counts.	\$0.00	1.5	\$0.00
Lnu, Simran	Resolve review notes and update revenue guided risk assessment.	\$0.00	1.2	\$0.00
Lnu, Simran	Update documentation to resolve notes by A. Saraogi (Deloitte) testing of the Company's internal control #C21- cycle count reconciliations.	\$0.00	1.9	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding the Company's Audit Board portal specific to requests for inventory guided risk assessments.	\$0.00	1.3	\$0.00
Lnu, Simran	Discussion with R. Kumar and R. Jhawar (Deloitte) regarding the Company's Audit Board portal specific to requests for inventory guided risk assessments.	\$0.00	0.5	\$0.00
Singhal, Vasu	Email S. Bhardwaj (Deloitte) regarding the sampling procedure for inventory.	\$0.00	0.4	\$0.00
12/19/2024				
Fitzpatrick, Emily	Update the inventory observation memorandum for the current year.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Review the Company's Audit Board platform for open requests for documentation for year-end inventory workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update inventory count workpapers with fiscal year dates, new materiality numbers and left to do notes for year end inventory counts.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss open requests from the client within the Vitamin Shoppe audit file and next steps for completion.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Close review notes left by A. Saraogi (Deloitte) on the testing of the Company's internal control #C6- inventory po receiving process.	\$0.00	2.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/19/2024				
Khanduja, Bhavya	Updated inventory guided risk assessment for current year audit.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Plot trial balance in workpaper for Q3 2024 to prepare income statement and balance sheet for the corresponding period and compare the balance sheet figures to the client given income statement.	\$0.00	2.6	\$0.00
Khanduja, Bhavya	Updated inventory guided risk assessment for current year audit.	\$0.00	3.3	\$0.00
Lnu, Simran	Document inventory selection for price testing.	\$0.00	4.1	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss open requests from the client within the Vitamin Shoppe audit file and next steps for completion.	\$0.00	0.5	\$0.00
Sciano, May	Explore the Vitamin Shoppe inventory status.	\$0.00	1.0	\$0.00
12/20/2024				
Fitzpatrick, Emily	Updated list of requests to be made for the year-end audit on Deloitte Connect Portal.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update and replace the summary of misstatements in the 2024 franchise group audit file.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update and replace the summary of misstatements workpaper in the 2024 Vitamin Shoppe audit file.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Update and replace the summary of misstatements workpaper in the 2024 American freight audit file.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Compare the information in the income statement and balance based on the trial balance numbers and the financials shared by the A. Ficken (FRG).	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Updated revenue guided risk assessment for current year audit.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Update the American freight concluding analytics workpaper with Q3 2024 trial balance.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
12/20/2024				
Mabry, Emma	Work on general information technology testing controls for the Manhattan application.	\$0.00	2.0	\$0.00
Mabry, Emma	Work on general information technology testing controls for infrastructure testing.	\$0.00	2.0	\$0.00
Sciano, May	Organize testing plan for internal audit for January.	\$0.00	2.5	\$0.00
Sciano, May	Check status of all requests on Deloitte Connect Portal, including reviewing support provided by client to ensure correct support was provided.	\$0.00	0.5	\$0.00
Sciano, May	Updated list of all requests to be made for the year-end audit on Deloitte Connect Portal.	\$0.00	2.0	\$0.00
Sciano, May	Updated the year end to draft cash confirmations.	\$0.00	1.0	\$0.00
12/23/2024				
Khanduja, Bhavya	Prepare status tracker for Franchise Group for year end specifically for A. Saraogi and D. Garg (Deloitte).	\$0.00	2.0	\$0.00
12/24/2024				
Khanduja, Bhavya	Setup franchise group level cash testing workpaper for year end.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Setup Vitamin Shoppe Inc cash testing workpaper for year end.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Setup accounts payable and accrued workpaper for year end.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Setup franchise group year end selling, general and administrative expenses testing workpaper.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Setup Vitamin Shoppe Inc accounts payable and accrued workpaper for year end.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Setup cash workpaper for American freight cash testing at year end.	\$0.00	1.5	\$0.00
Kumar, Ravi	Review inventory count working papers.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/02/2025				
Alas, Brendan	Meeting with Z. Weston (Deloitte), C. Matuska, J. Seghi, A. Kanicki (American Freight) on the status of American Freight liquidation and audit plan for January and February 2025.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review Property, Plant, and Equipment procedure cards to assess planned procedures .	\$0.00	0.1	\$0.00
Collins, Mikaela	Review lease procedure cards to assess planned procedures.	\$0.00	0.1	\$0.00
Collins, Mikaela	Review entity level control documentation.	\$0.00	0.1	\$0.00
Jhawar, Rohit	Perform year end workpaper roll forward of sales and cost of goods sold.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Perform revenue and cost of goods sold \memo roll forward.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Review year end price testing workpaper samples.	\$0.00	2.8	\$0.00
Kumar, Ravi	Review inventory working paper.	\$0.00	2.0	\$0.00
Sciano, May	Review draft financial statements (v2) for FRG against previously provided draft and reconcile changes/left additional comments.	\$0.00	1.5	\$0.00
Weston, Zachary	Meeting with B. Alas (Deloitte), C. Matuska, J. Seghi, A. Kanicki (American Freight) on the status of American Freight liquidation and audit plan for January and February 2025.	\$0.00	0.6	\$0.00
01/03/2025				
Collins, Mikaela	Review Property, Plant, and Equipment Guided Risk Assessment .	\$0.00	0.8	\$0.00
Jhawar, Rohit	Roll forward of year end workpapers related to Inventory price testing.	\$0.00	2.3	\$0.00
Jhawar, Rohit	Audit board (Client Site for requesting supports for Audit) set up for Year end.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2025				
Aggarwal, Apoorv	Meeting with S. Manocha, S. Bhardwaj, V. Singhal (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, V. Singhal (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00
Collins, Mikaela	Review Property, Plant, and Equipment Guided Risk Assessment analytics.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meet with E. Fitzpatrick, M. Parodi, M. Sciano (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Collins, Mikaela	Review outstanding requests on Deloitte Connect to notify client of open requests.	\$0.00	0.1	\$0.00
Fitzpatrick, Emily	Meet with M. Parodi, M. Sciano, M. Collins (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Read and reply to emails (Mauricio Parodi and May Sciano) regarding Franchise Group updates.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Management Representation Letter with the current template and current year information.	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Update Consideration of the Internal Audit Function in the audit file based on prior year workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review status of open items in the Vitamin Shoppe audit file to compile a list of additional support needed from the client.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

01/06/2025

Fitzpatrick, Emily	Export and sent vendor confirmations from confirmation platform to R. Kumar (Deloitte).	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Continue to update Consideration of the Internal Audit Function in the audit file based on prior year workpaper.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Email to client contacts (Cody Cummings, Justin Buckley, and Hardeep Singh) to obtain additional support for inventory cycle count testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss additional support for inventory cycle count testing and inventory summary reports.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja, M. Parodi (Deloitte) to discuss status, focused on delegation of work for open areas, and confirmations to be rolled out for year end testing.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja, A. Saraogi (Deloitte) to discuss status and plan of action for the week pertaining to Debt, accrued interest and salary expense testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) on testing status of cash.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) on sales and inventory analysis file.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review Inventory Price testing samples.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update Freedom Financial Statement workpaper rollforward for year end audit.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) on testing status of cash.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Tie out project creation in tie out tool for year end audit.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2025				
Khanduja, Bhavya	New trial balances created for Q3 based on support provided by client and uploaded.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, A. Saraogi (Deloitte) to discuss status and plan of action for the week pertaining to Debt, accrued interest and salary expense testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, M. Parodi (Deloitte) to discuss status, focused on delegation of work for open areas, and confirmations to be rolled out for year end testing.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to discuss additional support for inventory cycle count testing and inventory summary reports.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review the status of client audit requests on Audit Board.	\$0.00	1.5	\$0.00
Lnu, Simran	Deleted extra controls, operating effectiveness testing workpapers from file and updated the Audit Board.	\$0.00	0.6	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) on sales and inventory analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Document Company's internal control over Receiving Process (Southeast distribution center) Operating Effectiveness selection.	\$0.00	0.7	\$0.00
Lnu, Simran	Document the selection for Inventory price testing for year end and uploaded same on Audit board.	\$0.00	0.5	\$0.00
Lundy, Peter	Close notes for substantive analytical testing procedure workpapers.	\$0.00	2.1	\$0.00
Lundy, Peter	Continue to close notes for substantive analytical testing procedure workpapers.	\$0.00	1.8	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, V. Singhal (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2025				
Parodi, Carlos	Preparing cash confirmations for year-end audit procedures.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss status, focused on delegation of work for open areas, and confirmations to be rolled out for year end testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review version 2 of financial statement draft.	\$0.00	2.4	\$0.00
Parodi, Carlos	Prepare cash confirmations for year-end audit procedures.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meet with E. Fitzpatrick, M. Sciano, M. Collins (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue to review interim testing to check whether open review notes had been addressed.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review interim testing to check whether review notes had been addressed.	\$0.00	2.4	\$0.00
Parodi, Carlos	Prepare cash confirmations for year-end audit procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Prepare manual debt confirmations for year-end audit procedures.	\$0.00	2.3	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss status and plan of action for the week pertaining to Debt, accrued interest and salary expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Sciano, May	Meet with E. Fitzpatrick, M. Parodi, M. Collins (Deloitte) to review audit status and pending items to be completed, focused on initiation of confirmations and interim substantive analytical testing procedures.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/06/2025				
Sciano, May	Organize testing plan for the first week in January in relation to client due dates.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Manocha, S. Bhardwaj (Deloitte) to discuss the interim progress and plan for year end.	\$0.00	0.2	\$0.00
01/07/2025				
Aggarwal, Apoorv	Meeting with S. Manocha (Deloitte) to discuss the plan for year end.	\$0.00	0.2	\$0.00
Collins, Mikaela	Review Those Charged with Governance Planning communication .	\$0.00	0.3	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss planning for year-end and various questions on testing areas (leases).	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to review open notes on property, plant, and equipment guided risk assessment and supplemental analysis.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to update the FRG Management Representation Letter with the current template and current year information.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Continue to update the Freedom VCM Holdings Management Representation Letter with the current template and current year information.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Complete inventory control Distribution Center Cycle Count Reconciliation.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Prepare workpaper for Inventory Cycle Counts YTD Inventory Accuracy Reports.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the FRG Management Representation Letter with the current template and current year information.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2025				
Fitzpatrick, Emily	Update the Freedom VCM Holdings Management Representation Letter with the current template and current year information.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Add gross property, plant, & equipment numbers and associated visual to the property, plant, & equipment Risk Assessment Data Analytics workpaper.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Add prior year representations to the updated Franchise Group Management Representation Letter template.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding confirmation.com task to assess the confirmations to be sent in Current Year.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Inventory Price testing - Count related samples extraction.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Call with M. Zaorski, R. Kumar, A. Saraogi, S. Lnu (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Assess the confirmations of cash and debt to sent in Current year for Franchise Group and its components.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding confirmation.com task to assess the confirmations to be sent in CY.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for American Freight by updating trial balance for Q1 to Q4.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for Franchise Group by bringing in trial balance for Q1 to Q4.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for Buddy's by updating trial balance for Q1 to Q4.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set up year end analytics workpaper for Pet Supplies Plus by bringing in trial balance for Q1 to Q4.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2025				
Khanduja, Bhavya	Set up year end analytics workpaper for Vitamin Shoppe by bringing in trial balance for Q1 to Q4.	\$0.00	1.8	\$0.00
Kumar, Ravi	Call with R. Jhawar, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Jhawar, M. Zaorski, R. Kumar, A. Saraogi (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal (Deloitte) to discuss the plan for year end.	\$0.00	0.2	\$0.00
Parodi, Carlos	Continue to prepare manual debt confirmations for year-end audit procedures.	\$0.00	0.8	\$0.00
Parodi, Carlos	Continue to prepare cash confirmations for year-end audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing interim testing open review notes.	\$0.00	1.6	\$0.00
Parodi, Carlos	Continue reviewing interim testing to checking whether open review notes had been addressed.	\$0.00	1.4	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to review open notes on property, plant, and equipment guided risk assessment and supplemental analysis.	\$0.00	1.0	\$0.00
Parodi, Carlos	Prepare the risk assessment for property, plant, and equipment.	\$0.00	2.8	\$0.00
Parodi, Carlos	Review the non-significant account template for definite lived intangible assets.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review the non-significant account template for software.	\$0.00	0.8	\$0.00
Saraogi, Astha	Call with R. Jhawar, M. Zaorski, R. Kumar, S. Lnu (Deloitte) to discuss audit procedures to be performed during the week.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/07/2025				
Sciano, May	Call with M. Collins (Deloitte) to discuss testing to be performed during the week.	\$0.00	1.0	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss planning for year-end and various questions on testing areas (leases).	\$0.00	0.5	\$0.00
Singhal, Vasu	Prepare agenda for discussion points relating to audit plan for FY 24 audit for Pet supplies.	\$0.00	0.3	\$0.00
01/08/2025				
Aggarwal, Apoorv	Meeting with S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Aggarwal, Apoorv	Meeting with S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to review risk assessment over impairment indicators for property, plant, and equipment.	\$0.00	0.3	\$0.00
Collins, Mikaela	Call with M. Sciano, Z. Weston (Deloitte) to discuss how updates to FRG reporting (specifically discontinued operations for AF) will affect the testing plan.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Add prior year representation to the updated Freedom VCM Holdings management representation letter template.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2025				
Fitzpatrick, Emily	Meet with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, M. Parodi (Deloitte) to review status, focused on delegation of work for open areas, primarily the areas - Accounts Payable, Liabilities Subject to Compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare the Not-Significant template for PP&E - Software.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to add prior year representation to the updated Freedom VCM Holdings management representation letter template.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Continue to create a data analytics tab for the property, plant and equipment (PP&E) - Software Not-Significant template to analyze the component portions of software.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Create a data analytics tab for the PP&E - Software Not-Significant template to analyze the component portions of software.	\$0.00	4.3	\$0.00
Fitzpatrick, Emily	Continue to add prior year representation to the updated Freedom VCM Holdings management representation letter template.	\$0.00	1.3	\$0.00
Garg, Divya	Meeting with B. Khanduja, A. Saraogi (Deloitte) to discuss status of the allocated areas- Cash and vendor listing and plan forward.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja (Deloitte) to discuss status of Franchise Group Audit allocated areas, focusing on the open areas (including open notes of the manager) in cash and risk assessment work spaces.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2025				
Garg, Divya	Meet with A. Saraogi, B. Khanduja, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - Accounts Payable, Liabilities Subject To Compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare required audit procedures workpaper.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Perform Q3 revenue risk assessment analytics	\$0.00	1.5	\$0.00
Keast, Elizabeth	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare Pet Supplies Plus stand alone audit testing plan for year-end.	\$0.00	2.3	\$0.00
Keast, Elizabeth	Email L. Fredericks Keast, G. Moore (Deloitte) overall status of revenue testing.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update graphs in the concluding analytics workpaper for Pet Supplies Plus.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discuss difference in financial statements and trial balance with D. Garg (Deloitte) by sending list of variances over email.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Set up the credit card testing workpaper for Vitamin Shoppe.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Meet with A. Saraogi, D. Garg, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - Accounts payable, Liability subject to compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2025				
Khanduja, Bhavya	Meeting with D. Garg, A. Saraogi (Deloitte) to discuss status of the allocated areas- Cash and vendor listing and plan forward.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to discuss status of Franchise Group Audit allocated areas, focusing on the open areas (including open notes of the manager) in cash and risk assessment work spaces.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Review Franchise Group Audit project plan and updated the same.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Prepared for status call by listing all latest status of workpapers in the Franchise Group file.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Updated cash testing for manager review notes.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Parodi, Carlos	Work on completion of planning communications to those charged with governance.	\$0.00	0.2	\$0.00
Parodi, Carlos	Work on the completion of the summary of alerts.	\$0.00	2.8	\$0.00
Parodi, Carlos	Meet with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - AP, liabilities subject to compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to review risk assessment over impairment indicators for property, plant, and equipment.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2025				
Parodi, Carlos	Work on the completion of interim testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Continue reviewing the non-significant account template for definite lived intangible assets.	\$0.00	4.1	\$0.00
Parodi, Carlos	Continue reviewing the non-significant account template for software.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - Accounts Payable, Liabilities subject to compromise, cash and analytical procedures.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss status of the allocated areas- Cash and vendor listing and plan forward.	\$0.00	0.5	\$0.00
Sciano, May	Meet with A. Saraogi, D. Garg, B. Khanduja, M. Parodi, E. Fitzpatrick (Deloitte) to review status, focused on delegation of work for open areas - AP, LSTC, cash and analytical procedures.	\$0.00	0.5	\$0.00
Sciano, May	Clear notes on the interim Vitamin Shoppe SG&A expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Review the interim American Freight SG&A testing.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review analysis of company's assessment of new accounting literature to assess compliance with current regulations.	\$0.00	0.5	\$0.00
Sciano, May	Review analysis of the company's assessment of new accounting literature to check compliance with current regulations.	\$0.00	0.6	\$0.00
Sciano, May	Review the understanding of the entity risk assessment.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/08/2025				
Sciano, May	Call with M. Collins, Z. Weston (Deloitte) to discuss how updates to FRG reporting (specifically discontinued operations for AF) will affect the testing plan.	\$0.00	0.5	\$0.00
Sciano, May	Review board minutes and summarize in workpaper.	\$0.00	1.5	\$0.00
Sciano, May	Review KPI (key performance indicators) workpaper for Franchise Group.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
Sood, Abhinav	Perform interest GRA (Guided Risk Assessment) rollforwarded for current year.	\$0.00	2.5	\$0.00
Weston, Zachary	Call with M. Collins, M. Sciano (Deloitte) to discuss how updates to FRG reporting (specifically discontinued operations for AF) will affect the testing plan.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, V. Singhal, E. Keast (Deloitte) to understand audit approach for testing inventory for PSP FY 24 audit.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, V. Singhal, E. Keast (Deloitte) to understand audit approach for PSP FY 24 audit.	\$0.00	1.5	\$0.00
01/09/2025				
Fitzpatrick, Emily	Continue to close review notes on the summary of alerts workpaper.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/09/2025				
Fitzpatrick, Emily	Continue to complete the year-end communications letter for Freedom VCM including updating dates/information for the current year.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Close review notes on the summary of alerts.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Close review notes on the summary of alerts worksheet.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Compile questions relating to the Franchise Group management representation letter for upcoming call.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Compile questions relating to the Freedom VCM Inc. management representation letter for upcoming call.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare the year-end communications letter for Freedom VCM including updating dates/information for the current year.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open review notes within the software not significant template and summary of alerts.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close review notes on the Vitamin Shoppe selling, general, and administrative (SG&A) expenses substantive analytical procedures testing worksheet.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss open review notes from planning risk assessments and interim testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Analyze Q3 Revenue Gross for substantive analytical testing procedure worksheets.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) on status of audit testing for Vitamin Shoppe revenue.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Assign preparer and reviewer for year end worksheets.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/09/2025				
Khanduja, Bhavya	Prepare a new interest graded risk assessment and updated it to the extent possible.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Update the board minutes summary of the board meetings for Q1 2024 in the Board minutes summary workpaper.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Update the board minutes summary of the board meetings for Q2 2024 in the Board minutes summary workpaper.	\$0.00	3.3	\$0.00
Khanduja, Bhavya	Update the board minutes summary of the board meetings for Q3 2024 in the board minutes summary workpaper.	\$0.00	3.8	\$0.00
Khanduja, Bhavya	Update the debt graded risk assessment workpaper for current year to the extent possible.	\$0.00	1.3	\$0.00
Kumar, Ravi	Assign prepares to each testing workpaper.	\$0.00	0.6	\$0.00
Kumar, Ravi	Work on vendor incentives testing workpaper	\$0.00	3.0	\$0.00
Kumar, Ravi	Perform testing of revenue internal controls	\$0.00	1.1	\$0.00
Kumar, Ravi	Prepare understanding the entity workpaper.	\$0.00	1.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open review notes within the software not significant template and summary of alerts.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano (Deloitte) to discuss open review notes from planning risk assessments and interim testing.	\$0.00	1.0	\$0.00
Parodi, Carlos	Continue to prepare the non-significant account template for software.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with R. Jhawar (Deloitte) to discuss Vitamin Shoppe testing required.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review Vitamin Shoppe audit status.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review Deloitte Connect for support provided by client.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/09/2025				
Sciano, May	Review board minutes and summarize in workpaper.	\$0.00	1.0	\$0.00
Sciano, May	Call with Z. Weston, M. Steffens (Deloitte) regarding management's plan for property, plant and equipment (PP&E) and lease impairment.	\$0.00	0.5	\$0.00
Sciano, May	Setup of audit tool profile for Vitamin Shoppe access file.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss open review notes from planning risk assessment workpaper.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Call with M. Sciano, Z. Weston (Deloitte) regarding management's plan for property, plant and equipment (PP&E) and lease impairment.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with M. Sciano, M. Steffens (Deloitte) regarding management's plan for property, plant and equipment (PP&E) and lease impairment.	\$0.00	0.5	\$0.00
01/10/2025				
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss testing plan for goodwill impairment.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Identification of Affiliates of Attest Clients workpaper with current year corporate entity tree updates.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Update the Franchise Group audit opinion workpaper with current year dates/information.	\$0.00	0.2	\$0.00
Fitzpatrick, Emily	Update the Freedom VCM, Inc. audit opinion workpaper with current year dates/information.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Roll forward goodwill testing workpaper.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Update substantive testing templates for cash.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/10/2025				
Garg, Divya	Discussion with A. Sood, B. Khanduja (Deloitte) regarding work allocation between team members for year end testing areas.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare Vitamin Shoppe revenue testing.	\$0.00	1.9	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) on status of audit testing for Vitamin Shoppe cost of sales.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Perform revenue testing for Vitamin Shoppe.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Email L. Andrade (client) on Count related samples.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Execution of Goods in transit procedure card and workpaper roll forward.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update the board minutes summary of board meetings for Q4 2024 in the Board minutes summary workpaper.	\$0.00	4.2	\$0.00
Khanduja, Bhavya	Add debt confirmation received from the lender into the file and annotated the same.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Continue to update board minutes summary of board meetings for Q3 2024 in the Board minutes summary workpaper.	\$0.00	2.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Sood (Deloitte) regarding work allocation between team members for the year end audit areas including cash, debt and analytics.	\$0.00	0.5	\$0.00
Kumar, Ravi	Continue to update internal controls over cycle counts documentation	\$0.00	1.0	\$0.00
Kumar, Ravi	Work on internal control testing over cycle counts.	\$0.00	2.0	\$0.00
Parodi, Carlos	Prepare the evaluation of key performance indicators.	\$0.00	1.1	\$0.00
Parodi, Carlos	Address open comments from banks for cash confirmations sent.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/10/2025				
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss testing plan for goodwill impairment	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare the risk assessment for property, plant, and equipment.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review open areas in relation to assistance to be provided by Internal Audit.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review testing templates for completion of audit testing areas.	\$0.00	0.4	\$0.00
Saraogi, Astha	Meeting with R. Jhavar (Deloitte) to discuss status of revenue testing.	\$0.00	1.1	\$0.00
Saraogi, Astha	Review of prior year revenue testing workpaper.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review Vitamin Shoppe revenue testing.	\$0.00	1.9	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss testing plan for goodwill impairment	\$0.00	0.5	\$0.00
Sood, Abhinav	Discussion with D. Garg, B. Khanduja (Deloitte) regarding work allocation between team members for year end audit areas.	\$0.00	0.5	\$0.00
01/11/2025				
Khanduja, Bhavya	Continue to update the board minutes summary of the board meetings for Q4 2024 in the Board minutes summary workpaper.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review accrued liabilities risk assessment analytics.	\$0.00	2.5	\$0.00
01/12/2025				
Singhal, Vasu	Operating expenses - depreciation SAP workpaper review.	\$0.00	0.5	\$0.00
01/13/2025				
Aggarwal, Apoorv	Rollforward the SAP workpaper for final testing for selling, general & administrative (SG&A) expenses.	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Bellora, Brandon	Address notes in analytic regarding adding percentages to the graph.	\$0.00	1.3	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to review open questions on American Freight PP&E disposal testing, code of conduct, and bank statements relating to the cash transaction review.	\$0.00	0.5	\$0.00
Bellora, Brandon	Clear journal entry review notes.	\$0.00	3.6	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to close notes in Quarter 1 and Quarter 2 journal entry testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes in code of conduct control regarding the support received from the components.	\$0.00	3.9	\$0.00
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss open areas within risk assessments, including property, plant and equipment and definite lived intangible assets.	\$0.00	0.6	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status, open items to be completed for the week - namely the specialists workpapers, not-significant templates, and lease roll-forwards.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Continue to update workpaper references and organization chart information in the Identification of Affiliates of Attest Clients workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Prepare the internal audit testing templates for PP&E, operating expenses, and cash.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Compile December cash transactions from Franchise Group's bank statements into the cash transaction review workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Prepare the cash transaction review workpaper, specifically the procedures tab and the words/phrases extraction analytic.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Fitzpatrick, Emily	Update workpaper references and organization chart information in the Identification of Affiliates of Attest Clients workpaper.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the American Freight property plant and equipment testing rollforward workpaper to add disposal testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Prepare the operating expense test of detail workpaper for American Freight's Sales Commission expense.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Continue to update the American Freight property plant and equipment testing rollforward workpaper to add disposal testing.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to review open questions on American Freight PP&E disposal testing, code of conduct, and bank statements relating to the cash transaction review.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status, open items to be completed for the week - namely the specialists workpapers, not-significant templates, and lease roll-forwards.	\$0.00	0.6	\$0.00
Garg, Divya	Meeting with B. Khanduja, A. Sood, A. Saraogi (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Perform revenue testing workpaper for Vitamin Shoppe.	\$0.00	3.5	\$0.00
Keast, Elizabeth	Call with M. Steffens (Deloitte) to discuss staffing of Pet Supplies Plus audit.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Khanduja, Bhavya	Update cash Risk assessment and analytics for year end for Franchise Group.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update cash Risk Assessment and Analytics for year end American Freight.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update Payroll Risk Assessment for American Freight for year end.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Update Payroll Risk Assessment for Vitamin Shoppe for year end.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Update Payroll Risk Assessment for Franchise Group for year end.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Update Selling, general and administrative expenses Risk Assessment for American Freight for Year end.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Update Selling, general and administrative expenses Risk Assessment for Vitamin Shoppe and for Year end.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Update Selling, general and administrative expenses Risk Assessment for Franchise Group for year end.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, A. Sood, A. Saraogi (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update cash Risk Assessment and Analytics for year end Vitamin Shoppe.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of group audit scoping.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update group scoping workpaper to address A. Saraogi's (Deloitte) notes.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on design of control over cycle counts.	\$0.00	2.0	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss Inventory and Sales Risk Analysis file.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Kumar, Ravi	Documented vendor incentive confirmations received.	\$0.00	1.5	\$0.00
Kumar, Ravi	Call with J. Canelo (Vitamin Shoppe) for pending GL details.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss Inventory and Sales Risk Analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Update sales analysis file as per trial balance.	\$0.00	0.6	\$0.00
Lnu, Simran	Continue to run substantive analytical testing procedure for 9 Months for cost of sales.	\$0.00	1.8	\$0.00
Lnu, Simran	Update substantive analytical testing procedure Sales workpaper.	\$0.00	2.5	\$0.00
Lnu, Simran	Run substantive analytical testing procedure for 9 Months.	\$0.00	1.7	\$0.00
Lnu, Simran	Update substantive analytical testing procedure for cost of sales.	\$0.00	2.5	\$0.00
Lnu, Simran	Update inventory analysis file as per trial balance.	\$0.00	0.6	\$0.00
Lnu, Simran	Update inventory risk assessment analytics workpaper.	\$0.00	0.5	\$0.00
Moore, John	Roll forward current year General understanding questionnaire.	\$0.00	5.1	\$0.00
Moore, John	Preparing Stand Alone Audit Opinion for Pet Supplies Plus	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on property, plant, and equipment risk assessment.	\$0.00	3.1	\$0.00
Parodi, Carlos	Work on definite lived intangible asset non-significant account template.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review audit status in order to assign testing to staff.	\$0.00	2.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to review project plan, discontinued operations, impairment, risk assessments, and confirmations.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review cash transaction for related parties.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss open areas within risk assessments, including property, plant and equipment and definite lived intangible assets.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to review open questions on American Freight PP&E disposal testing, code of conduct, and bank statements relating to the cash transaction review.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status, open items to be completed for the week - namely the specialists workpapers, not-significant templates, and lease roll-forwards.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, A. Sood (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to review project plan, discontinued operations, impairment, risk assessments, and confirmations.	\$0.00	1.0	\$0.00
Sciano, May	Cleared notes and re-reviewed the understanding the entity GRA.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to close notes in Quarter 1 and Quarter 2 journal entry testing.	\$0.00	0.5	\$0.00
Sood, Abhinav	Meeting with D. Garg, B. Khanduja, A. Saraogi (Deloitte) to discuss status of Freedom VCM file, updating guided risk assessment (GRA) basis the changes in materiality and updates in cash and debt workspaces.	\$0.00	1.5	\$0.00
Sood, Abhinav	Work on workpaper American Freight concluding audit analytics workpaper.	\$0.00	9.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/13/2025				
Steffens, Marilyn	Review new client acceptance memo for new audits, pet supplies franchising and wag n wash franchising and national advertising fund financial statements.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review engagement letter that contains the franchising entities and National advertising fund.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Call with E. Keast (Deloitte) to discuss staffing of Pet Supplies Plus audit.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with A. Blocke-Belmonte (Pet Supplies Plus) to discuss the planned approach on long-lived asset impairment specific to right of use assets.	\$0.00	0.4	\$0.00
01/14/2025				
Alano, Michelle	Prepare scoping memo for fraud specialist team involvement.	\$0.00	0.5	\$0.00
Alas, Brendan	Meeting with M. Sciano, B. Bellora, J. Wintrow (Deloitte) to discuss American Freight Audit Status and revenue and cost of sales testing procedures.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes in Vitamin Shoppe Property Plant and Equipment Analytic.	\$0.00	2.0	\$0.00
Bellora, Brandon	Gather support to assess performance of Ethics Hotline Entity level control.	\$0.00	3.8	\$0.00
Bellora, Brandon	Meeting with M. Sciano, B. Alas, J. Wintrow (Deloitte) to discuss American Freight Audit Status to discuss substantive testing plan over significant accounts.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Bellora, Brandon	Address review notes in the American Freight Property Plant and Equipment analytic.	\$0.00	4.2	\$0.00
Fitzpatrick, Emily	Research what "direct assistance" means for the internal audit function.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review open notes on Consideration of the Internal Audit Function and compiled questions/notes.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Review the incentive unit plan workpapers to update information for the current year.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open questions regarding workpapers namely - the Franchise Group audit opinion, and the incentive plan workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the component incentive unit plan workpapers with current year dates and information.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to prepare the operating expense test of detail workpaper for American Freight's Sales Commission expense.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Complete the year end communications of the results of the audit and left open notes to be closed once we have year-end financials/information.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Franchise Group and Freedom VCM Audit Opinions templates for the current year	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review component disclosure packages for changes in significant accounting policies in order to update the results of audit workpaper.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, A. Saraogi, D. Garg, B. Khanduja, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open questions regarding workpapers, specifically journal entry testing and the results of audit workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar, M. Parodi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Compile questions on open workpapers for upcoming internal catch up call, primarily relating to Form 1417, incentive plans, and audit opinion workpapers.	\$0.00	0.8	\$0.00
Garg, Divya	Meeting with B. Bellora, A. Saraogi, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for Franchise Group Audit status to be discussed and updates made in the Franchise Group work tracker.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Meeting with E. Fitzpatrick, R. Kumar, M. Parodi(Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review store impairment files provided by client.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Prepared the audit summary memorandum.	\$0.00	3.8	\$0.00
Khanduja, Bhavya	Review changes made to board meeting minutes summary workpaper.	\$0.00	2.7	\$0.00
Khanduja, Bhavya	Update project plan based on work status and tracker updates.	\$0.00	0.8	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Khanduja, Bhavya	Meeting with B. Bellora, A. Saraogi, D. Garg, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding debt Risk Assessment and movement analysis.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) for Franchise Group Audit status to be discussed and updates made in the Franchise Group work tracker.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with J. Buckley regarding audit board requests.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick, M. Parodi, R. Jhavar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review support provided by client on Deloitte Connect.	\$0.00	2.0	\$0.00
Moore, John	Prepared indirect control testing dashboard.	\$0.00	3.0	\$0.00
Moore, John	Prepare current year related parties guided risk assessment.	\$0.00	2.0	\$0.00
Moore, John	Update current year revenue recognition fraud risk memo.	\$0.00	0.8	\$0.00
Moore, John	Roll forward management representation letter.	\$0.00	5.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, A. Saraogi, D. Garg, B. Khanduja, E. Fitzpatrick (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Parodi, Carlos	Review testing areas for Vitamin Shoppe, assessing open areas including planning phase and confirmations.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open questions regarding workpapers namely - the Franchise Group audit opinion, and the incentive plan workpapers.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open questions regarding workpapers, specifically journal entry testing and the results of audit workpaper.	\$0.00	1.0	\$0.00
Parodi, Carlos	Work on debt confirmations responses.	\$0.00	1.1	\$0.00
Parodi, Carlos	Prepare software non-significant account risk assessment.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, R. Kumar, R. Jhavar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and confirmations to be completed.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue to review component draft year-end trial balance.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review incentive plans risk assessment.	\$0.00	0.4	\$0.00
Parodi, Carlos	Prepare legal confirmations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review fraud specialists scoping memo.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review component draft year-end trial balance.	\$0.00	0.6	\$0.00
Parodi, Carlos	Prepare testing templates for internal audit to assist with audit testing.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review testing areas, assessing open areas including tie out workpapers, and planning phase of the audit.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/14/2025				
Saraogi, Astha	Meeting with B. Bellora, D. Garg, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status, areas to be completed namely - the Board Meeting Minutes and American Freight Sales Commission.	\$0.00	0.5	\$0.00
Sciano, May	Review Vitamin Shoppe file to assess whether adequate requests were provided.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with B. Alas, B. Bellora, J. Wintrow (Deloitte) to discuss American Freight Audit Status, testing items.	\$0.00	0.5	\$0.00
Sood, Abhinav	Discussion with B. Khanduja (Deloitte) regarding debt guided risk assessment and movement analysis.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review planning memo.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Review Franchise Group Planning Presentation onboarding document which detailed background of operating subsidiaries, current/historical operating results, management personnel, internal audit personnel, 2024 events, engagement team expectations.	\$0.00	0.3	\$0.00
Weston, Zachary	Provided questions via email to C. Matuska and A. Kanicki (American Freight) for further support and explanations on trial balance fluctuations.	\$0.00	1.7	\$0.00
Weston, Zachary	Review email from Pet Supplies Plus management (A. Blocke-Belmonte) on company's approach to long-lived asset impairment for stores closed in December 2024/January 2025.	\$0.00	0.7	\$0.00
Wintrow, Jonathan	Meeting with M. Sciano, B. Alas, B. Bellora (Deloitte) to discuss American Freight Audit Status.	\$0.00	0.5	\$0.00
01/15/2025				
Aggarwal, Apoorv	Discuss with V. Singhal (Deloitte) status update for FY 24 year end audit.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Bellora, Brandon	Update Information Technology specialist memos to refer to component files to remove group file references.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update project plan for Information Technology specialist memo.	\$0.00	0.5	\$0.00
Bellora, Brandon	Draft language for going concern Guided Risk assessment in relation to bankruptcy.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update graphs in VS property plant and equipment analytic to show percentage fluctuations and changes in account composition.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss open questions on journal entry testing and entity level controls.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss status of open items in journal entry testing and fraud brainstorming.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the cash transaction review workpaper to reflect the bank accounts summarized within.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Close review notes on the non-significant account considerations template for software expense.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Update the component incentive plan workpapers to include documentation about the value of each plan and other qualitative factors contributing to the plans' overall value.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Added cash reconciliation requests to the American Freight Connect Site for year-end reconciliations.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Prepare adding cash reconciliation requests to the American Freight Connect Site for year-end reconciliations.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Fitzpatrick, Emily	Review the component files for information relating to the internal audit function to assist team in completing Form 1417.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss status of open items in journal entry testing and fraud brainstorming.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review closed notes on interim cost of goods sold testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review general understanding questionnaire on general Pet Supplies Plus operations.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus consolidated audit standalone audit opinion.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review store inventory testing methodology memo.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review year-end/concluding policy cards and procedures for Pet Supplies Plus standalone audit.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding current status of Freedom file and tasks for the day.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, A. Sood (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update cash risk assessment workpaper of American Freight for Q4 2024.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Khanduja, Bhavya	Update Selling, general and administrative (SG&A) risk assessment workpaper of American Freight for Q4 2024.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Update cash workpaper for American freight for the confirmation sample size	\$0.00	4.2	\$0.00
Khanduja, Bhavya	Import confirmation for American Freight Cash testing from confirmation.com and annotated it.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding American Freight Analytics and execution process and queries.	\$0.00	2.0	\$0.00
Kumar, Ravi	Reviewed vendor incentive confirmations received.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory count instructions workpaper for store 886.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory count instruction workpaper for store 547.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory count testing workpaper for store 886.	\$0.00	4.4	\$0.00
Moore, John	Close notes for general understanding questionnaire.	\$0.00	5.1	\$0.00
Moore, John	Prepare ethics program hotline control testing.	\$0.00	3.1	\$0.00
Moore, John	Prepare the management bias testing workpaper.	\$0.00	1.7	\$0.00
Parodi, Carlos	Review year-end reconciliations for current year audit testing procedures.	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on software non-significant account template.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review freedom vcm inc. opinion.	\$0.00	0.7	\$0.00
Parodi, Carlos	Work on freedom vcm inc management representation letter.	\$0.00	1.0	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of open items in journal entry testing and fraud brainstorming.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Parodi, Carlos	Clear notes on Vitamin Shoppe operating expenses substantive testing workpaper.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss open questions on journal entry testing and entity level controls.	\$0.00	1.0	\$0.00
Parodi, Carlos	Prepare for upcoming fraud brainstorming call.	\$0.00	0.9	\$0.00
Saraogi, Astha	Meeting with D. Garg, A. Sood, B. Khanduja (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review of Franchise audit file to see the status of workpapers and progress of audit.	\$0.00	2.8	\$0.00
Singhal, Vasu	Discuss with A. Aggarwal (Deloitte) status update for FY 24 year end audit.	\$0.00	0.3	\$0.00
Sood, Abhinav	Discussion with B. Khanduja (Deloitte) regarding American Freight Analytics and execution process and queries.	\$0.00	2.0	\$0.00
Sood, Abhinav	Review file for understanding the entity guided risk assessment.	\$0.00	0.8	\$0.00
Sood, Abhinav	Discussion with D. Garg, A. Saraogi, B. Khanduja (Deloitte) for tasks to be taken up on receipt of American Freight trial balance and allocation of work for the team.	\$0.00	0.5	\$0.00
Sood, Abhinav	Prepare American Freight concluding audit analytics workpaper.	\$0.00	2.8	\$0.00
Steffens, Marilyn	Review guided risk assessment for revenue.	\$0.00	1.0	\$0.00
Weston, Zachary	Review sales and cost of sales data by store for 2024 and develop plan for current year testing with engagement team.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/15/2025				
Weston, Zachary	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group) to discuss audit plan and expected timing to receive key deliverables for audit procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Identify workpapers in the American Freight file for deletion based on the current status of the company.	\$0.00	0.7	\$0.00
01/16/2025				
Bellora, Brandon	Analyze financial ratios for assessment of going concern quantitative risk assessment.	\$0.00	1.4	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss non-significant account template for software and the PP&E risk assessment.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update language in ethics hotline control to indicate control is performed at components.	\$0.00	3.0	\$0.00
Bellora, Brandon	Updated risk assessment for going concern in relation to corporate bankruptcy.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of testing workpapers.	\$0.00	0.5	\$0.00
Bellora, Brandon	Draft financial ratios for assessment of going concern quantitative risk assessment.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Close review notes on the Non-Significant Account Considerations template for software.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Complete the documentation related to software automation within the non-significant account template for software.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to close review notes on the Non-Significant Account Considerations template for software.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Close review notes on the Franchise Group Audit Opinion workpaper.	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Fitzpatrick, Emily	Close review notes on the Freedom Audit Opinion workpaper.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss non-significant account template for software and the PP&E risk assessment.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review support provided by client on Deloitte Connect.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review the component files and AuditBoard for information related to automation with software in order to complete documentation within the non-significant account template for software.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss status of testing workpapers.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion over Assignment of Vitamin Shoppe Related workpaper on receipt of VSI TB with B. Khanduja (Deloitte).	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with R. Jhawar, B. Khanduja (Deloitte) regarding analysis on the Current year Cost Of Goods Sold and sales data.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) for tasks on receipt of Cost of Goods Sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Discussion with D. Garg, B. Khanduja (Deloitte) regarding revenue and cost of goods sold analysis on the Current year data.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Emails with E. Malecke (PSP, Stores Inventory) regarding inventory selection support and year-end rollforwards.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review impairment accounting guidance in support of store closings.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Khanduja, Bhavya	Discussion with D. Garg, R. Jhawar (Deloitte) regarding regression analysis on the CY cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update controls and information cards from American Freight file by delinking structured data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update debt confirmations of Franchise group from confirmation.com and annotated the same.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Perform risk assessment analytics for American Freight revenue.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, A. Sood (Deloitte) for tasks on receipt of cost of goods sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update the connect site with additional requests for cash testing asking client to share bank reconciliation statements for bank account.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Continue to update the connect site with additional support request for bank statements.	\$0.00	0.4	\$0.00
Kumar, Ravi	Prepared inventory count testing workpaper.	\$0.00	1.3	\$0.00
Kumar, Ravi	Review audit file and assign workpapers to staff to perform.	\$0.00	1.0	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss inventory counts workpaper.	\$0.00	0.7	\$0.00
Lnu, Simran	Update inventory count testing workpaper for store 547.	\$0.00	4.4	\$0.00
Lnu, Simran	Update inventory count testing workpaper for store 737.	\$0.00	4.4	\$0.00
Lnu, Simran	Update the reconciliation file for year end sales.	\$0.00	0.5	\$0.00
Lnu, Simran	Update inventory count instructions workpaper for store 737.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Lnu, Simran	Continue to update the reconciliation file for year end sales.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss inventory counts workpaper.	\$0.00	0.7	\$0.00
Moore, John	Roll forward current year trial balance with updated numbers received from client.	\$0.00	5.1	\$0.00
Moore, John	Prepare current year form related to the accumulation of misstatements to assess the impact on the audit and the financial statements as a whole.	\$0.00	2.2	\$0.00
Moore, John	Prepare the evaluation of accounting estimates for bias in aggregate and assess whether the circumstances producing the bias.	\$0.00	3.8	\$0.00
Parodi, Carlos	Work on financial statement opinion.	\$0.00	1.6	\$0.00
Parodi, Carlos	Prepare the management representation letter for freedom vcm inc.	\$0.00	2.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss non-significant account template for software and the PP&E risk assessment.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on management representation letter for FRG.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of testing workpapers.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on financial statement freedom vcm inc opinion.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review testing areas, assessing open areas to be wrapped up for planning phase of the audit.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review of Franchise Board Minutes.	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/16/2025				
Saraogi, Astha	Discussion with D. Garg, A. Sood, B. Khanduja (Deloitte) for tasks on receipt of Cost of goods sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
Sciano, May	Call with J. Arsenault, Amy Ficken and K. Scholes (Franchise Group) to discuss audit plan and expected timing to receive key deliverables for audit procedures.	\$0.00	0.6	\$0.00
Sciano, May	Review LSTC workbooks from operating component American Freight.	\$0.00	0.4	\$0.00
Sood, Abhinav	Discussion with D. Garg, A. Saraogi, B. Khanduja (Deloitte) for tasks on receipt of cost of goods sold and revenue data and the approach- Analytics/ substantive analytical testing procedure to be utilized for audit purposes.	\$0.00	1.5	\$0.00
01/17/2025				
Bellora, Brandon	Draft tickmark in Q2 journal entry testing to show difference in opening balance and correcting entry made.	\$0.00	2.9	\$0.00
Bellora, Brandon	Rolled forward depreciation testing workpaper for American freight.	\$0.00	3.1	\$0.00
Bellora, Brandon	Roll forward depreciation expense SAP for vitamin shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of overall file, specifically legal selections, tie-outs, and possible Vitamin Shoppe items.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/17/2025				
Fitzpatrick, Emily	Continue to update Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status of overall file, specifically legal selections, tie-outs, and possible Vitamin Shoppe items.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update Form 2215, Documentation of Engagement Quality Reviews of Financial Statement Audits for the current year.	\$0.00	1.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi, R. Jhawar (Deloitte) regarding substantive analytical testing procedure analysis on the current year Cost of Goods Sold and sales data.	\$0.00	2.0	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Perform cost of goods sold year end testing.	\$0.00	1.8	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding year end revenue and Cost of goods sold testing.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Discussion with B. Khanduja, D. Garg, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Provide written instructions on revenue substantive testing steps to G. Moore (Deloitte).	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Execute cash workpaper for Vitamin Shoppe.	\$0.00	3.4	\$0.00
Khanduja, Bhavya	Upload Freedom VCM Omnia File cash confirmations of Franchise group from confirmation.com and annotated the same.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/17/2025				
Khanduja, Bhavya	Update Selling, General and Administrative Risk Assessment workpaper of American Freight for Q4 2024.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, A. Sood, D. Garg (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion over Assignment of Vitamin Shoppe Related workpaper on receipt of Vitamin Shoppe trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, R. Jhawar (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Kumar, Ravi	Prepare financial close and reporting internal control testing	\$0.00	2.0	\$0.00
Kumar, Ravi	Call S. Lnu (Deloitte) to discuss inventory count open items related to inventory testing.	\$0.00	1.2	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss planning over the year-end audit testing procedures within the Vitamin Shoppe file.	\$0.00	0.5	\$0.00
Lnu, Simran	Update sales guided risk assessment (GRA) based on year end updates.	\$0.00	0.5	\$0.00
Lnu, Simran	Update Sales substantive analytical testing procedure workpaper for 12 months as per Q4.	\$0.00	2.1	\$0.00
Lnu, Simran	Call R. Kumar (Deloitte) to discuss inventory count open items related to inventory testing.	\$0.00	1.2	\$0.00
Lnu, Simran	Update cost of sales guided risk assessment (GRA) based on year end updates.	\$0.00	0.4	\$0.00
Lnu, Simran	Update cost of sales substantive analytical testing procedure workpaper.	\$0.00	1.8	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding year end revenue and COGS testing.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/17/2025				
Lnu, Simran	Update inventory counts workpaper.	\$0.00	2.5	\$0.00
Lnu, Simran	Update Inventory GRA based on year end updates.	\$0.00	0.5	\$0.00
Moore, John	Update going concern testing workpaper.	\$0.00	2.5	\$0.00
Moore, John	Prepare the management bias testing workpaper.	\$0.00	1.3	\$0.00
Moore, John	Populate trial balance workpaper with updated numbers received from client.	\$0.00	1.0	\$0.00
Parodi, Carlos	Meeting with S. Divatia, H. Singh, J. Buckley (external - Internal Audit) to discuss status of open support requests, namely sales commissions, rollforwards, and liabilities subject to compromise.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review testing areas for Internal Audit, assessing open areas including support needed to initiate testing process.	\$0.00	0.6	\$0.00
Parodi, Carlos	Prepare the management representation letter for FRG.	\$0.00	2.4	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss planning over the year-end audit testing procedures within the Vitamin Shoppe file.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of overall file, specifically legal selections, tie-outs, and possible Vitamin Shoppe items.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with A. Sood, B. Khanduja, D. Garg (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg, R. Jhavar (Deloitte) regarding regression analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review Vitamin Shoppe audit file to see the status of workpapers and progress of audit.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

01/17/2025

Sood, Abhinav	Discussion with A. Saraogi, B. Khanduja, D. Garg (Deloitte) regarding revenue risk assessment workpaper.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review guided risk assessment for inventory.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss status of audit, discontinued operations and testing approach for American Freight, status of Pet Supplies Plus Franchise Disclosure Document engagement acceptance, and secured receivables testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss status of audit, discontinued operations and testing approach for American Freight, status of PSP FDD engagement acceptance, and secured receivables testing.	\$0.00	1.2	\$0.00

01/18/2025

Alano, Michelle	Review materials for the engagement team fraud brainstorm.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update the Conn's investment calculation workpaper.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Update cash risk assessment workpaper of Vitamin Shoppe for Q4 2024.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update payroll risk assessment workpaper of American Freight for Q4 2024.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Update revised trial balance for Q4 2024 in analytics workpaper for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update revised trial balance for Q4 2024 in analytics workpaper for Pet supplies plus.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Update revised trial balance for Q4 2024 in analytics workpaper for Buddy's.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

01/20/2025

Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of work items and related questions, specifically discussing the tie-out tool and management representation letters.	\$0.00	0.5	\$0.00
Bellora, Brandon	Perform substantive analytical testing procedures on American freight depreciation expense.	\$0.00	4.0	\$0.00
Bellora, Brandon	Tie out PY financial numbers with prior year financials.	\$0.00	2.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss status, focused on goals for the week, including legal selections, entity level control client inquiries, and scheduling fraud discussions.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) review open questions, focused on subsequent disbursement testing, accounts payable risk assessment, and journal entry testing.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss status of work items and related questions, specifically discussing the tie-out tool and management representation letters.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar (Deloitte) to discuss open items to be completed in the Vitamin Shoppe audit file, specifically vendor incentives testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Assess the operating effectiveness of the Vitamin Shoppe's distribution center cycle count control.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Continue to undertake vendor incentives testing in the Vendor Incentives Testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update reviewers in AuditBoard to the current Vitamin Shoppe audit manager from previous audit personnel.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Undertake accounts payable testing in the Vendor Incentives Testing workpaper.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Fitzpatrick, Emily	Undertake general ledger reconciliation for the Vendor Incentives Testing workpaper.	\$0.00	1.9	\$0.00
Fitzpatrick, Emily	Undertake sampling considerations and trend analysis tabs in the Vendor Incentives workpaper.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Undertake vendor incentives testing in the Vendor Incentives Testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the cycle count controls for mention of Internal Audit references.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Sent vendor confirmations for the Vitamin Shoppe file within our confirmation platform.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with Z. Weston, A. Saraogi, B. Khanduja, B. Alas (Deloitte) to discuss the approach for year-end American Freight Cost Of Goods Sold and revenue testing.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with Z. Weston, A. Saraogi, B. Khanduja (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
Garg, Divya	Discussion with B. Khanduja( Deloitte) related to Vitamin Shoppe Cash testing for year end audit.	\$0.00	1.0	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of file for year end audit and tasks to be taken up for the day and general status discussion.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding cash testing workpaper.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Review operating effectiveness of control.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Work on revenue year end workpaper on substantive analytical testing procedure.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Call with A. Saraogi (Deloitte) to discuss Vitamin Shoppe status.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Jhawar, Rohit	Discussion S. Lnu (Deloitte) regarding the testing methodology for Revenue and Cost of goods sold.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding current status of audit file and current workpaper reviews.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with S. Joseph (PSP, IA Director), X. Torres (IA, Staff) to discuss testing workpapers and areas with internal audit.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Close notes on audit policy cards.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare for upcoming meeting on audit support testing status with Internal Audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review entity-level controls.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review documentation of component team instructions.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review site and outstanding requests related to inventory testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review close notes on workpaper understanding the entity questionnaire.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review evaluation of bias in accounting estimates workpaper.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Meeting with Z. Weston, A. Saraogi, D. Garg (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with the latest trial balance for American Freight.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with the latest trial balance for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Added general mapping based on discussion with the team for the new general ledger accounts in American Freight.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Khanduja, Bhavya	Discussion with D. Garg ( Deloitte) related to Vitamin Shoppe Cash testing for year end audit.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Prepare Vitamin Shoppe cash workpaper adding tickmarks to the tickmark tab.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Meeting with Z. Weston, A. Saraogi, D. Garg, B. Alas (Deloitte) to discuss the approach for year-end American Freight cost of goods sold and revenue testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update the cash workpaper based on the latest template of the workpaper.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Update American Freight file specifically the info cards and controls from the file.	\$0.00	3.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of file for year end audit and tasks to be taken up for the day and general status discussion.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding tasks to be taken up for the day and status of cash testing workpaper.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick (Deloitte) to discuss open items to be completed in the Vitamin Shoppe audit file, specifically vendor incentives testing.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review vendor incentive documentation.	\$0.00	1.5	\$0.00
Lnu, Simran	Update the understanding the entity GRA.	\$0.00	1.0	\$0.00
Lnu, Simran	Update the inventory GRA and analytics per the support received on Audit Board.	\$0.00	1.0	\$0.00
Lnu, Simran	Update data & substantive analytical testing procedure reconciliation file for year end.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Lnu, Simran	Update substantive analytical testing procedure retail cost of goods sold file for year end.	\$0.00	2.5	\$0.00
Lnu, Simran	Email R. Kumar (Deloitte) regarding Blackline IT Application regarding the supports required for Flash Report.	\$0.00	1.0	\$0.00
Lnu, Simran	Discussion R. Jhawar (Deloitte) regarding the testing methodology for Revenue and cost of goods sold.	\$0.00	2.0	\$0.00
Lnu, Simran	Update substantive analytical testing procedure retail sales file for year end.	\$0.00	2.5	\$0.00
Lnu, Simran	Update data & substantive analytical testing procedure reconciliation file for year end.	\$0.00	1.2	\$0.00
Moore, John	Prepared depreciation expense testing procedures.	\$0.00	2.2	\$0.00
Moore, John	Document payroll expense testing procedures.	\$0.00	1.1	\$0.00
Moore, John	Document current year franchise, royalty, and advertising revenue testing procedures.	\$0.00	0.9	\$0.00
Parodi, Carlos	Work on Freedom vcm inc. management representation letter.	\$0.00	2.3	\$0.00
Parodi, Carlos	Work on freedom vcm inc opinion.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) review open questions, focused on subsequent disbursement testing, accounts payable risk assessment, and journal entry testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss status, focused on goals for the week, including legal selections, entity level control client inquiries, and scheduling fraud discussions.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of work items and related questions, specifically discussing the tie-out tool and management representation letters.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Parodi, Carlos	Work on FRG opinion.	\$0.00	0.7	\$0.00
Parodi, Carlos	Work on FRG management representation letter.	\$0.00	2.6	\$0.00
Parodi, Carlos	Work on definite lived intangible asset testing workpaper.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review legal detail to identify law firms to send confirmations to.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review audit status in order to assign testing to staff.	\$0.00	0.7	\$0.00
Saraogi, Astha	Meeting with Z. Weston, B. Khanduja, D. Garg, B. Alas (Deloitte) to discuss the approach for year-end American Freight cost of goods sold and revenue testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding tasks to be taken up for the day and status of cash testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review American Freight regression analysis testing of sales.	\$0.00	1.0	\$0.00
Saraogi, Astha	Call with R. Jhawar (Deloitte) to discuss Vitamin Shoppe status.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with Z. Weston, D. Garg, B. Khanduja (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) review open questions, focused on subsequent disbursement testing, accounts payable risk assessment, and journal entry testing.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review policy cards to ensure all audit requirements were addressed.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte (PSP, Controller), E. Keast (Deloitte) to discuss audit status, bankruptcy status, and liabilities subject to compromise.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding current status of audit file and current workpaper reviews.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/20/2025				
Weston, Zachary	Meeting with A. Saraogi, B. Khanduja, D. Garg, B. Alas (Deloitte) to discuss the approach for year-end American Freight cost of sales and revenue testing.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with A. Saraogi, D. Garg, B. Khanduja (Deloitte) to discuss the year-end fluctuation analytics for the components.	\$0.00	0.2	\$0.00
01/21/2025				
Alano, Michelle	Review materials for the engagement team fraud brainstorm.	\$0.00	0.3	\$0.00
Alas, Brendan	Document guided risk assessment related to cost of sales.	\$0.00	3.7	\$0.00
Alas, Brendan	Meeting with A. Saraogi, D. Garg, B. Khanduja ( Deloitte), C. Matuska (American Freight) to discuss the prior year's Sales and cost of goods sold data.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update ethics hotline control to account for performance of hotline at the component level.	\$0.00	3.8	\$0.00
Bellora, Brandon	Address review notes in definite lived intangibles not significant workpaper.	\$0.00	1.9	\$0.00
Bellora, Brandon	Perform assessment Investment in Conn's loss calculation.	\$0.00	4.2	\$0.00
Bellora, Brandon	Meeting with C. Parodi, E. Fitzpatrick (Deloitte) to discuss status of the Conn's investment calculation and management representation letters.	\$0.00	0.6	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the physical inventory count location scoping workpaper based on the current year inventory counts.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the tickmarks tab in the vendor incentive testing workpaper.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Fitzpatrick, Emily	Update the vendor incentives testing.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Close review notes on the Franchise Group Management representation letter.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on the Freedom VCM, Inc. Management representation letter.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the confirmation control summary workpaper for the current year confirmations sent/received.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, M. Parodi (Deloitte) to discuss status of vendor listing testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Discuss with R. Kumar (Deloitte) regarding the vendor incentive testing and remaining inventory controls.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar, M. Parodi, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with C. Parodi, B. Bellora (Deloitte) to discuss status of the Conn's investment calculation and management representation letters.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the vendor incentives testing tab in the vendor incentive testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the tickmarks tab in the vendor incentive testing workpaper.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding the planned audit procedures for Franchise Group.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for status of the omnia file for year end audit and general status.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Garg, Divya	Meeting with A. Saraogi, B. Khanduja, B. Alas ( Deloitte), C. Matuska (American Freight) to discuss the prior years Sales and Cost Of Goods Sold data.	\$0.00	0.3	\$0.00
Garg, Divya	Meeting with B. Khanduja (Deloitte) to discuss the approach for year-end American Freight Cost Of Goods Sold and revenue testing.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with A. Saraogi, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding year end risk assessment and sales and inventory risk analysis file.	\$0.00	1.9	\$0.00
Jhawar, Rohit	Undertake year end Cost of goods sold workpaper through substantive analytical testing procedure testing.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Review operating effectiveness of control.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Review closed notes on component team instructions.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review reward points liability support provided by client.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Calculate and document year-end testing materiality.	\$0.00	1.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) for status of the omnia file for year end audit and general status.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Review Deloitte Connect for support provided by client.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to discuss the approach for year-end American Freight cost of goods sold and revenue testing.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, B. Alas ( Deloitte), C. Matuska (American Freight) to discuss the prior years Sales and cost of goods sold data.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Vitamin Shoppe.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Email to A. Ficken (Franchise Group) listing asking for trial balance General Ledger account mappings for new account required for audit purposes.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set-up cash workpaper for FRG and populated the confirmation tab based on information received through bank confirmation.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Review previous vendor payment listing workpaper to understand procedures to prepare list of support for current year.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Pet supplies plus.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper American Freight.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Buddy's.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Update the concluding audit analytics workpaper Franchise Group.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding status of group audit scoping.	\$0.00	0.5	\$0.00
Kumar, Ravi	Discuss with E. Fitzpatrick (Deloitte) regarding the vendor incentive testing and remaining inventory controls.	\$0.00	0.5	\$0.00
Kumar, Ravi	Prepare inventory count testing workpaper.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

01/21/2025

Kumar, Ravi	Meeting with M. Parodi, E. Fitzpatrick, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on understanding the entity GRA.	\$0.00	2.5	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss risk analysis file, audit board request discussion and legal confirmation draft.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting in person with M. Zaorski (Deloitte) to discuss questions regarding scoping of vitamin shoppe audit.	\$0.00	1.0	\$0.00
Lnu, Simran	Update substantive analytical testing procedure summary memo for current year.	\$0.00	2.5	\$0.00
Lnu, Simran	Update the sales, cost of goods sold risk analysis file.	\$0.00	1.1	\$0.00
Lnu, Simran	Meeting with R. Kumar, M. Parodi, E. Fitzpatrick, M. Zaorski, A. Saraogi (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss risk analysis file, audit board request discussion and legal confirmation draft.	\$0.00	1.0	\$0.00
Lnu, Simran	Update the cost of goods sold risk analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Update the inventory risk analysis file.	\$0.00	1.5	\$0.00
Lnu, Simran	Discussion with R. Jhavar (Deloitte) regarding year end risk assessment and sales and inventory risk analysis file.	\$0.00	1.9	\$0.00
Lnu, Simran	Update legal draft confirmation for current year.	\$0.00	1.5	\$0.00
Lnu, Simran	Clear review notes to understanding GRA.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Moore, John	Continue documenting current year depreciation expense testing.	\$0.00	4.3	\$0.00
Moore, John	Document current year Franchise Revenue testing procedures.	\$0.00	2.7	\$0.00
Moore, John	Continue documenting sales tax payable testing procedures.	\$0.00	3.1	\$0.00
Parodi, Carlos	Meeting with R. Kumar, E. Fitzpatrick, M. Zaorski, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review sales commission detail testing approach.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review testing areas, assessing open areas including workpaper rollforwards and year-end testing templates.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on definite lived non-significant account template.	\$0.00	2.3	\$0.00
Parodi, Carlos	Work on indication of affiliates planning workpaper.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Prepare for upcoming fraud brainstorming discussion.	\$0.00	2.6	\$0.00
Parodi, Carlos	Provide details of engagement to fraud specialists for scoping memo.	\$0.00	1.6	\$0.00
Parodi, Carlos	Work on freedom vcm inc. results of the audit communications template.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of the Conn's investment calculation and management representation letters.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, B. Alas ( Deloitte), C. Matuska (American Freight) to discuss the prior years Sales and cost of goods sold data.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/21/2025				
Saraogi, Astha	Meeting with R. Kumar, M. Parodi, E. Fitzpatrick, M. Zaorski, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of cash, debt and vendor listing testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review procedure cards related to Financial Closure Reporting process Risk assessment.	\$0.00	1.2	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding status of cash testing.	\$0.00	0.5	\$0.00
Sciano, May	Call with S. Divatia (FRG) to discuss internal audit plan.	\$0.00	0.2	\$0.00
Sciano, May	Review outstanding requests on Deloitte Connect to notify client of open requests.	\$0.00	0.2	\$0.00
Sciano, May	Call with K. Scholes to discuss audit progress and FRG bankruptcy filing updates.	\$0.00	0.6	\$0.00
Weston, Zachary	Review trial balance and changes in balance sheet accounts due to liquidation.	\$0.00	0.8	\$0.00
Zaorski, Michal	Meeting in person with R. Kumar (Deloitte) to discuss questions regarding scoping of vitamin shoppe audit.	\$0.00	2.5	\$0.00
Zaorski, Michal	Meeting with R. Kumar, M. Parodi, E. Fitzpatrick, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.5	\$0.00
01/22/2025				
Alas, Brendan	Review journal entry variances compared to trial balance.	\$0.00	6.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Alas, Brendan	Update the financial close and reporting internal control testing workpapers.	\$0.00	1.2	\$0.00
Alas, Brendan	Meeting with J. Wintrow, H. Dada (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Bellora, Brandon	Investigated reconciliation differences related to accounts with no Financial Statement Line Item in Q4 journal entry testing.	\$0.00	1.2	\$0.00
Bellora, Brandon	Drafted legal confirmation selections for FY 24 litigation and claims testing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Sampled from legal vendor expense listing to create legal confirmation selections.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, M. Parodi (Deloitte) to select vendors to send legal confirmations from FY 24 legal expense detail.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes on ethics hotline control documentation	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of work items specifically the results of audit workpaper and non-significant account template for definite lived intangibles.	\$0.00	1.3	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Parodi (Deloitte) to select vendors to send legal confirmations from FY 24 legal expense detail.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review litigation confirmation selections.	\$0.00	0.2	\$0.00
Dada, Hajira	Meeting with J. Wintrow, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Dada, Hajira	Review support for the cost of sales internal controls.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Fitzpatrick, Emily	Review the FRG Management Representation Letter for current year updates.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Review the Freedom VCM, Inc. Management Representation Letter for current year updates.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Review the results of audit workpaper in order to change anything based on the new template.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to review the Freedom VCM, Inc. Management Representation Letter for current year updates.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the inventory Cycle-Based Rollforward Test of Details template with the current year inventory count information.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Update the inventory observation memo with the current year inventory count locations.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status of work items specifically the results of audit workpaper and non-significant account template for definite lived intangibles.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Create list for workpapers in queue, specifically the applicable status for each.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Read the newly issued practice alert and added it to the audit's summary of alerts workpaper.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update Franchise Group weekly project plan task list with the status of workpapers in queue.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the documentation on the engagement quality review workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close open notes on the engagement quality review workpaper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, R. Jhawar (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding the planned audit procedures for Franchise Group.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Sood (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discussion with L. Andrade (Client) regarding variance in the month of June in margins.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare inventory substantive testing workpaper.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Discussion with D. Garg, B. Khanduja (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Call with L. Andrade (Client), S. Lnu (Deloitte) to discuss year end inventory and revenue.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Draft explanation of year end inventory price testing workpaper and goods in transit workpaper to S. Lnu (Deloitte).	\$0.00	1.5	\$0.00
Keast, Elizabeth	Close notes on interim wholesale sales testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (PSP, Controller) regarding inventory testing and fraud inquiries.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review accumulated depreciation testing analytic.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Make subsequent disbursement testing selections to provide selections and requests for support to client.	\$0.00	1.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Keast, Elizabeth	Review inventory testing support.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Updated audit required procedures workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding scoping and testing approach for Pet Supplies Plus franchising audits.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with mapping shared by the client for the new General ledger accounts.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Sood (Deloitte) regarding task distribution and project plan status update.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Performed tie out on prior year numbers in the tie-out tool.	\$0.00	3.9	\$0.00
Khanduja, Bhavya	Collate a summary of prior year sales and cost of goods sold data based on supports to be used in substantive analytical testing procedure.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Brought into Freedom VCM file 2 debt confirmations and annotated the same.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) for tasks to be taken up in the Franchise Group file pertaining to year end component analytics.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, R. Jhawar (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update analytics workpaper with mapping received from client and updated the workpapers with account groupings as mentioned in the group scoping workpaper.	\$0.00	3.3	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss work plan and overall file work.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Kumar, Ravi	Call with J. Buckley (Client), S. Lnu (Deloitte) to discuss inventory count.	\$0.00	0.5	\$0.00
Kumar, Ravi	Perform inventory cycle count testing documentation.	\$0.00	2.1	\$0.00
Lnu, Simran	Update evaluation of misstatement workpaper for current year.	\$0.00	1.5	\$0.00
Lnu, Simran	Update inventory price testing workpaper as per Q4 trial balance.	\$0.00	1.5	\$0.00
Lnu, Simran	Perform year end inventory price testing workpaper.	\$0.00	2.0	\$0.00
Lnu, Simran	Update inventory in transit workpaper.	\$0.00	2.0	\$0.00
Lnu, Simran	Update units sold data in cost of goods sold analysis file.	\$0.00	0.4	\$0.00
Lnu, Simran	Call with J. Buckley (Client), R. Kumar (Deloitte) to discuss inventory count.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with L. Andrade (Client), R. Jhawar (Deloitte) to discuss year end inventory and revenue.	\$0.00	0.5	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss work plan and overall file work.	\$0.00	0.5	\$0.00
Lnu, Simran	Update reveal memo guidance and workpaper references.	\$0.00	1.2	\$0.00
Lnu, Simran	Update guidance used for substantive analytical testing procedure.	\$0.00	0.9	\$0.00
Moore, John	Continue documenting sales tax payable testing procedures.	\$0.00	3.9	\$0.00
Moore, John	Document current year Royalty Revenue testing procedures.	\$0.00	2.3	\$0.00
Moore, John	Continue documenting current year depreciation expense testing.	\$0.00	4.2	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of work items specifically the results of audit workpaper and non-significant account template for definite lived intangibles.	\$0.00	1.3	\$0.00
Parodi, Carlos	Analyze legal detail for year-end confirmations.	\$0.00	3.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Parodi, Carlos	Meeting with B. Bellora, M. Collins (Deloitte) to select vendors to send legal confirmations from FY 24 legal expense detail.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on planning workpaper related to evaluating the work of a tax specialist.	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on discussion of involvement of IT specialist workpaper.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review cash transaction review for missing bank statement support.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review identification of affiliates workpaper.	\$0.00	1.8	\$0.00
Parodi, Carlos	Clear notes on evaluation of key performance indicators.	\$0.00	1.1	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Saraogi, Astha	Call with L. Andrade (client), M. Zaorski (Deloitte) to discuss queries relating to revenue.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Saraogi, Astha	Email D. Garg, B. Khanduja (Deloitte) regarding American Freight Regression analysis model.	\$0.00	0.5	\$0.00
Saraogi, Astha	Call with D. Garg and B. Khanduja (Deloitte) regarding status and American Freight regression analysis results.	\$0.00	2.1	\$0.00
Sood, Abhinav	Discussion with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding scoping and testing approach for Pet supplies plus franchising audits.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review risk assessment analytical reviews.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/22/2025				
Steffens, Marilyn	Review interim substantive workpapers for income statement accounts.	\$0.00	2.0	\$0.00
Wintrow, Jonathan	Meeting with H. Dada, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Zaorski, Michal	Call with L. Andrade (client), A. Saraogi (Deloitte) to discuss queries relating to revenue.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review sales guided risk assessment.	\$0.00	2.0	\$0.00
01/23/2025				
Alas, Brendan	Review status of audit testing of American Freight revenue.	\$0.00	1.7	\$0.00
Alas, Brendan	Review status of audit testing of American Freight cost of sales.	\$0.00	1.6	\$0.00
Alas, Brendan	Meet with C. Johnson, H. Dada (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Alas, Brendan	Document guided risk assessment related to revenue.	\$0.00	3.4	\$0.00
Alas, Brendan	Review prior year testing procedures.	\$0.00	2.4	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of Selling General and Administrative expense substantive testing and property, plant and equipment and lease testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Roll forward evaluation of deficiencies workpaper.	\$0.00	1.5	\$0.00
Bellora, Brandon	Prepared Q2 journal entry testing using post merger testing in prior year.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update definite lived intangibles testing workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Roll forward investment in Conns workpaper to account for loss in the current year.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Collins, Mikaela	Perform lease guided risk assessment and analytics updates based on updated impairment indicator risk assessment approach.	\$0.00	0.3	\$0.00
Dada, Hajira	Meet with C. Johnson, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Dada, Hajira	Review support for and document the cost of sales internal controls.	\$0.00	7.2	\$0.00
Fitzpatrick, Emily	Update group scoping balance sheet tab to include draft trial balance numbers as of Q4 2024.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Update group scoping income statement tab to include draft trial balance numbers as of Q4 2024.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update substantive testing templates for operating expenses.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the management rep letters, results of audit workpaper, and identification of affiliates workpaper.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the selling, general, and administrative substantive analytical procedure testing workpaper for American Freight salaries expense based on year-end financials.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close review notes on the identification of affiliates of attest clients workpaper.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Prepare audit opinion using template.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close review notes on management representation letters.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the residual balance formal in the financial statement group scoping workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss status of selling, general, and administrative substantive testing and property, plant and equipment and lease testing.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Garg, Divya	Discuss with B. Khanduja, A. Sood (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.6	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) to discuss the margin working created for analysis of Cost of Goods Sold and revenue.	\$0.00	0.4	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year Cost of Goods Sold and sales data.	\$0.00	0.5	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year Cost of Goods Sold and sales data.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Meet with R. Jhawar, S. Ln (Deloitte) regarding testing of goods in transit and year end price testing of inventory and discuss procedures to same.	\$0.00	2.3	\$0.00
Jhawar, Rohit	Prepare revenue testing memo for year end.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Execution of inventory testing specifically year end price testing.	\$0.00	2.0	\$0.00
Johnson, Charles	Meet with H. Dada, B. Alas (Deloitte) to discuss status of the American Freight audit and allocation of work.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review sales tax payable substantive testing analytic.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review year-end payroll expense substantive testing analytic.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updated accumulated depreciation substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review franchise fees substantive testing analytic.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review depreciation and amortization expense substantive testing analytic.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review accounts payable detail.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Keast, Elizabeth	Review accounts receivable detail.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) to discuss the gross margin data created for analysis of cost of goods sold and revenue.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Sood (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Perform residual analysis (for the part of the balance not being tested) based on the Q4 numbers in the group scoping workpaper.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Upload financials to the tie out tool and started tie-ing the previous period numbers for 12/30/2023; 8/21/2023 and 12/31/2022.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with latest trial balance numbers received.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding substantive analytical testing procedure analysis on the current year cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Prepare cost of goods sold testing for American Freight.	\$0.00	2.0	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss inventory count.	\$0.00	0.4	\$0.00
Kumar, Ravi	Prepare inventory count testing workpaper.	\$0.00	2.6	\$0.00
Kumar, Ravi	Review location scoping for store counts.	\$0.00	2.0	\$0.00
Lnu, Simran	Email L. Andrade (Client) regarding inventory price testing.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss inventory count.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Lnu, Simran	Meet with R. Jhawar, S. Ln (Deloitte) regarding testing of goods in transit and year end price testing of inventory and discuss procedures to same.	\$0.00	2.3	\$0.00
Lnu, Simran	Update sales inventory risk analysis file as per Q4 support received.	\$0.00	0.5	\$0.00
Lnu, Simran	Update test inventory count sampled store 737 workpaper.	\$0.00	1.5	\$0.00
Lnu, Simran	Update test inventory count samples store 886 workpaper.	\$0.00	1.2	\$0.00
Lnu, Simran	Update test inventory counts 547 workpaper.	\$0.00	1.3	\$0.00
Lnu, Simran	Update related party transaction memo.	\$0.00	2.0	\$0.00
Lnu, Simran	Update Internal Audit workpapers related to Inventory Accuracy, Audit Memo and Allowance Incentives.	\$0.00	1.0	\$0.00
Moore, John	Document current year Franchisee receivable testing procedures.	\$0.00	2.4	\$0.00
Moore, John	Continue documenting current year depreciation expense testing.	\$0.00	3.9	\$0.00
Moore, John	Continue documenting payroll expense testing procedures.	\$0.00	2.7	\$0.00
Moore, John	Document current year risk assessment template for "distribution cost" - consideration for nonsignificant accounts.	\$0.00	2.8	\$0.00
Parodi, Carlos	Continue to prepare fraud brainstorming slides.	\$0.00	1.1	\$0.00
Parodi, Carlos	Set up trial balances for year-end scoping.	\$0.00	1.6	\$0.00
Parodi, Carlos	Work on July impairment analysis.	\$0.00	1.2	\$0.00
Parodi, Carlos	Prepare IT specialist memo for upcoming discussion.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of SG&A substantive testing and property, plant and equipment and lease testing.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss the management rep letters, results of audit workpaper, and identification of affiliates workpaper.	\$0.00	0.6	\$0.00
Parodi, Carlos	Assess planning testing approach for impairment indicators.	\$0.00	1.3	\$0.00
Parodi, Carlos	Prepare the fraud brainstorming slides.	\$0.00	1.1	\$0.00
Saraogi, Astha	Review of American Freight regression analysis testing of Sales.	\$0.00	2.1	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding regression analysis model for current year for Cost of goods sold and sales data.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review revenue substantive analytical testing procedure testing workpaper.	\$0.00	3.9	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding substantive analytical testing procedure analysis model for current year for cost of goods sold and sales data.	\$0.00	0.5	\$0.00
Sood, Abhinav	Review guided risk assessment.	\$0.00	0.3	\$0.00
Sood, Abhinav	Review cash analytics workpaper..	\$0.00	0.4	\$0.00
Sood, Abhinav	Prepare debt analytics risk assessment workpaper	\$0.00	3.2	\$0.00
Sood, Abhinav	Discuss with B. Khanduja, D. Garg (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Research on risk level for franchising audits.	\$0.00	1.6	\$0.00
Vineyard, Bradley	Review Group Engagement instructions to local office audit teams.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review overall determination of Materiality.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Determination of component materiality.	\$0.00	0.1	\$0.00
Weston, Zachary	Review journal entry detail compared to trial balance to identify differences.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/23/2025				
Weston, Zachary	Call with M. Collins and M. Sciano (Deloitte) to discuss status of audit and plan for testing LSTC.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review cost of sales guided risk assessment.	\$0.00	3.0	\$0.00
01/24/2025				
Alas, Brendan	Review cycle based procedures testing for testing of revenue.	\$0.00	3.1	\$0.00
Alas, Brendan	Review cycle based procedures testing for testing of cost of goods sold.	\$0.00	1.8	\$0.00
Bellora, Brandon	Roll forward cash flow tie out for current year considerations.	\$0.00	2.0	\$0.00
Bellora, Brandon	Roll forward consolidated lead sheet for current year considerations.	\$0.00	1.5	\$0.00
Bellora, Brandon	Roll forward American freight substantive testing workpaper for receipt of year end numbers.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update evaluation of deficiencies for current year events.	\$0.00	1.5	\$0.00
Bellora, Brandon	Review definite lived intangible non significant workpaper.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update lease testing for input of year end numbers and make testing more efficient.	\$0.00	2.5	\$0.00
Collins, Mikaela	Review property, plant and equipment portion of American Freight trial balance and scoping breakout.	\$0.00	0.6	\$0.00
Collins, Mikaela	Call with M. Parodi (Deloitte) to discuss year-end risk assessment considerations for property, plant, and equipment.	\$0.00	0.5	\$0.00
Dada, Hajira	Review and documented the financial reporting internal controls.	\$0.00	3.0	\$0.00
Dada, Hajira	Prepare revenue substantive testing workpaper.	\$0.00	1.0	\$0.00
Dada, Hajira	Prepare cost of sales detail testing.	\$0.00	4.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Fitzpatrick, Emily	Update the equity rollforward workpaper with current year numbers and information.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Updated "Results of Audit" workpaper to include section on going concern as it relates to the current year.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update current year selling, general, and administrative expense expectations in the substantive analytical procedures testing workpaper for American Freight.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update current year expense expectation in the selling, general, and administrative substantive analytical procedures testing workpaper for American Freight for salaries expense.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Continue updating the selling, general, and administrative substantive analytical procedure testing workpaper for American Freight salaries expense based on year-end financials.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Input Q4 2024 numbers into the American Freight selling, general, and administrative substantive analytical procedures testing workpaper to update our testing as of year-end.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Input Q4 2024 numbers into the Vitamin Shoppe selling, general, and administrative substantive analytical procedures testing workpaper in order to update testing as of year-end.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update selling, general, and administrative substantive analytical procedures testing workpaper for Vitamin Shoppe salaries expense based on year-end financials.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the current year selling, general, and administrative expense expectations in the substantive analytical procedures testing workpaper for Vitamin Shoppe.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Fitzpatrick, Emily	Update the current year expense expectation in the selling, general, and administrative substantive analytical procedures testing workpaper for Vitamin Shoppe for salaries expense.	\$0.00	0.6	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	1.4	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi, R. Jhawar (Deloitte) regarding analysis on the current year Cost of Goods Sold and sales data.	\$0.00	1.2	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding selections taken out for cash testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Perform year end review of inventory risk analysis.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Perform year end review of sales risk analysis.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) regarding planning of year end inventory and revenue testing and risk analysis for inventory and sales.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Discussion with B. Khanduja, D. Garg, A. Saraogi (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Review provided support for inventory testing.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Clear notes on Franchising engagement letter.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Document materiality calculation for current year.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Perform cash substantive testing workpaper.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Khanduja, Bhavya	Compare trial balance with Vitamin Shoppe Financials.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Compare trial balance shared by Amy Ficken with Buddy's Financials.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Responded to comments of A. Saraogi (Deloitte) in closing procedure policy cards.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussed the open points pertaining to closing procedure policy cards with D. Garg (Deloitte) via email.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update the cash reconciliation tab from cash workpaper.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Review the bank reconciliation shared by the client.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding selections taken out for cash testing.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi, R. Jhawar (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	1.2	\$0.00
Kumar, Ravi	Review vendor incentive year end update review.	\$0.00	1.0	\$0.00
Lnu, Simran	Update workpaper summarizing quality review requirements.	\$0.00	1.5	\$0.00
Lnu, Simran	Update transit workpaper for year end and add samples for year end in audit board.	\$0.00	2.5	\$0.00
Lnu, Simran	Update inventory price testing workpaper as per Inventory by SKU Q4 report and calculate additional sample.	\$0.00	2.5	\$0.00
Lnu, Simran	Discuss with R. Jhawar (Deloitte) regarding planning of year end inventory and revenue testing and risk analysis for inventory and sales.	\$0.00	1.2	\$0.00
Lnu, Simran	Prepare inventory count testing workpaper.	\$0.00	1.0	\$0.00
Lnu, Simran	Update sales cost of goods sold analysis file as per Q4 flash report.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Lnu, Simran	Update sales risk analysis file as per Q4 flash report.	\$0.00	1.1	\$0.00
Lnu, Simran	Update the sheet to floor error extrapolation worksheet as the current year.	\$0.00	1.0	\$0.00
Moore, John	Close notes in current year Advertising Revenue testing procedures.	\$0.00	1.1	\$0.00
Moore, John	Draft Franchisee receivable confirms.	\$0.00	1.9	\$0.00
Moore, John	Close notes in depreciation expense testing procedures.	\$0.00	2.8	\$0.00
Moore, John	Close notes in current year Payroll Expense testing worksheet.	\$0.00	4.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, H. Singh, J. Buckley (external Audit) to discuss status of open support requests, namely sales commissions, cash, and liabilities subject to compromise.	\$0.00	0.4	\$0.00
Parodi, Carlos	Call with M. Collins (Deloitte) to discuss year-end risk assessment considerations for property, plant, and equipment.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on required audit planning communication to those charged with governance.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review testing areas for Internal Audit, assessing open areas including open support needed for selection process.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review open testing areas, assessing open items including bank statements, cash flows, and journal entry variances.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review risk assessment workspace for property, plant, and equipment, including completeness, disposals, and impairment.	\$0.00	1.7	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding regression analysis model for current year for Cost of goods sold and sales data.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Saraogi, Astha	Review of revenue substantive testing workpaper.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review approach for American Freight revenue testing through cycle based.	\$0.00	2.2	\$0.00
Saraogi, Astha	Meeting with B. Khanduja, D. Garg, R. Jhawar (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), S. Divatia, H. Singh, J. Buckley (external Audit) to discuss status of open support requests, namely sales commissions, cash, and liabilities subject to compromise.	\$0.00	0.4	\$0.00
Sood, Abhinav	Work on debt guided risk assessment.	\$0.00	0.8	\$0.00
Sood, Abhinav	Work on documentation of required audit procedures.	\$0.00	0.4	\$0.00
Sood, Abhinav	Make selection for credit card receivable testing.	\$0.00	1.5	\$0.00
Sood, Abhinav	Set up credit card receivable workpaper.	\$0.00	2.0	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss status of audit, Pet Supplies Plus Franchise Disclosure Document audits, and materiality calculation.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Email E. Seeton (CFO) regarding status of audit, potential service to audit Pet Supplies Plus Franchise Disclosure Document, American Freight discontinued operations.	\$0.00	0.2	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss status of audit, Pet Supplies Plus Franchise Disclosure Document audits, and materiality calculation.	\$0.00	0.6	\$0.00
Weston, Zachary	Email B. Alas and C. Johnson (Deloitte) regarding testing approach of American Freight revenue and cost of sales.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/24/2025				
Weston, Zachary	Review company's preliminary financial statements and identify changes in balances which would require further investigation.	\$0.00	2.3	\$0.00
01/25/2025				
Collins, Mikaela	Review year end component amounts within scoping workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Prepare general accounts payable testing selections.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) regarding materiality amounts for Pet Supplies Plus and Wag N' Wash Franchise Disclosure Document audits.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update Franchise Disclosure Document materiality documentation.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review closed notes on substantive testing analytics.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review property, plant and equipment rollforwards.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Review cash workpaper for American Freight.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Prepare executing workpaper Freedom VCM Tie-out workpaper based on draft financials received for Freedom on 1/24/2025.	\$0.00	2.7	\$0.00
Khanduja, Bhavya	Update group scoping workpaper to address by D. Garg (Deloitte) comments..	\$0.00	0.5	\$0.00
Moore, John	Document current year inventory.	\$0.00	2.2	\$0.00
Moore, John	Close notes for current year Accum Dep testing procedures.	\$0.00	2.1	\$0.00
Saraogi, Astha	Review cost of goods sold testing workpaper.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) regarding materiality amounts for Pet Supplies Plus and Wag N' Wash Franchise Disclosure Document audits.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/26/2025				
Bellora, Brandon	Update Definite Lived Intangibles risk assessment analytic for year end considerations.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update Goodwill impairment considerations workpaper for preliminary year end values.	\$0.00	2.1	\$0.00
Bellora, Brandon	Update Goodwill definite lived intangibles addressing notes from M. Parodi (Deloitte).	\$0.00	2.0	\$0.00
Bellora, Brandon	Update Goodwill not-significant template qualitative considerations to address year end considerations.	\$0.00	2.0	\$0.00
01/27/2025				
Alas, Brendan	Review internal control documentation for testing of revenue controls.	\$0.00	4.6	\$0.00
Alas, Brendan	Investigate journal entries variances from the trial balance in order to obtain journal entry population.	\$0.00	3.2	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and result of audit workpaper and code of conduct.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss audit status, specifically the current items in our queues and work as of this week.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss status and goals for the week, including legal selection templates, going concern, and year-end testing.	\$0.00	0.5	\$0.00
Dada, Hajira	Update documentation for financial reporting internal controls.	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Update Franchise Group task list for the current week to include workpapers to start working on this week.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continue to update the Pet Supplies Plus leadsheet with the current year financials.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Fitzpatrick, Emily	Update formulas within the Pet Supplies Plus leadsheet workpaper to reflect current year number updates.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Update the Pet Supplies Plus leadsheet with the current year financials.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Prepare the goodwill impairment testing workpaper for Pet Supplies Plus.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status and result of audit workpaper and code of conduct.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe leadsheet with the current year financials.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the trial balance tab and leadsheet tab on the Vitamin Shoppe Leadsheet workpaper for current year numbers/testing.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss audit status, specifically the current items in our queues and work as of this week.	\$0.00	0.5	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) to discuss vendor listing working related doubts and cash workpaper doubts.	\$0.00	0.7	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group.	\$0.00	0.5	\$0.00
Garg, Divya	Prepare identification of significant accounts workpaper for year end.	\$0.00	1.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) to discuss vendor listing working related doubts.	\$0.00	0.2	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) for status of testing and planned audit procedures to be performed.	\$0.00	0.6	\$0.00
Jhawar, Rohit	Prepare revenue and Cost of goods sold memo for year end.	\$0.00	3.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) regarding year end file and inventory price testing rollforward procedures.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Meet J. Moore, C. Parodi, M. Steffens (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Make cash testing selections.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review accrued expenses general ledger subledger detail.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review interim accumulated depreciation substantive analytic testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review inventory received without invoice substantive testing workpaper.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Attend Annual fraud inquiry meeting with C. Rowland (PSP CEO), M. Steffens (Deloitte).	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with T. Vecchioni (PSP) on Franchising audit status and overall audit approach.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Research California Climate Reporting Requirements that apply to Pet Supplies Plus.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review year-end updates to guided risk assessments.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discuss with J. La (Distribution Centers) regarding status of inventory rollforwards and year-end testing selections.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with S. Joseph (PSP) regarding status of testing Internal Audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Document fraud inquiry discussions.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Update the debt confirmation annotations by D. Garg (Deloitte).	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Khanduja, Bhavya	Prepare the working for vendor listing workpaper for Franchise Group vendor listing to check related parties and include in the vendor listing.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) for status of Franchise Group audit areas pertaining to cash, debt, analytics and decided plan of action for the day.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group FY 2024 Audit.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) to discuss vendor listing working related doubts.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) to discuss vendor listing working related doubts and cash workpaper doubts.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Respond to review notes by D. Garg (Deloitte) in the cash workpaper.	\$0.00	3.5	\$0.00
Kumar, Ravi	Call with S. Lnu (Deloitte) to discuss Sales- Analysis File.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review vendor incentive working papers.	\$0.00	1.5	\$0.00
Lnu, Simran	Email L. Andrade (client) for open request on Audit Board, Updated the Audit Board.	\$0.00	0.8	\$0.00
Lnu, Simran	Update sales analysis file.	\$0.00	1.2	\$0.00
Lnu, Simran	Call with R. Kumar (Deloitte) to discuss Sales- Analysis File.	\$0.00	0.5	\$0.00
Lnu, Simran	Clear year end comments in control testing workpaper.	\$0.00	0.6	\$0.00
Lnu, Simran	Update Intransit Sub-selection samples for testing.	\$0.00	1.0	\$0.00
Lnu, Simran	Clear review notes to inventory analysis.	\$0.00	0.7	\$0.00
Lnu, Simran	Discuss with R. Jhawar (Deloitte) regarding year end file and inventory price testing rollforward procedures.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Moore, John	Document inventory received without invoice testing.	\$0.00	3.8	\$0.00
Moore, John	Close notes to current year sales tax testing procedures.	\$0.00	1.6	\$0.00
Moore, John	Document the current year concluding analytic.	\$0.00	1.9	\$0.00
Moore, John	Prepare property, plant and equipment rollforward schedule for 2024.	\$0.00	4.3	\$0.00
Moore, John	Meet E. Keast, C. Parodi, M. Steffens (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review trial balances to be uploaded with local engagement files.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meet E. Keast, J. Moore, M. Steffens (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on going concern risk assessment.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status, specifically the current items in our queues and work as of this week.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and result of audit workpaper and code of conduct.	\$0.00	0.4	\$0.00
Parodi, Carlos	Work on debt rollforward.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on litigation and claims procedures memo.	\$0.00	1.1	\$0.00
Parodi, Carlos	Work on risk assessment considerations for impairment indicators.	\$0.00	2.2	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss status and goals for the week, including legal selection templates, going concern, and year-end testing.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/27/2025				
Saraogi, Astha	Meeting with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review accrued Guided Risk Assessment.	\$0.00	2.3	\$0.00
Singhal, Vasu	Pet Supplies Plus engagement status assess.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review supports for inventory and reveal.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Meet E. Keast, J. Moore, C. Parodi (Deloitte) to discuss status, property plant and equipment risk assessment, liabilities subject to compromise, and equity.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review guided risk assessment workpapers.	\$0.00	2.4	\$0.00
Steffens, Marilyn	Attend Annual fraud inquiry meeting with C. Rowland (PSP CEO), L. Keast (Deloitte).	\$0.00	0.6	\$0.00
Wintrow, Jonathan	Review journal entry control for American Freight.	\$0.00	0.2	\$0.00
01/28/2025				
Alas, Brendan	Review internal control documentation for design and implementation testing of cost of sales controls.	\$0.00	3.7	\$0.00
Alas, Brendan	Summarize journal entry variances and sent email to the client (C. Maduka) to understand the reason for variances.	\$0.00	1.4	\$0.00
Bellora, Brandon	Meet with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and related questions, specifically on the Selling General and Administrative expense substantive testing and the online independence export system.	\$0.00	0.8	\$0.00
Bellora, Brandon	Update qualitative considerations in Goodwill and Tradename impairment considerations workpapers for year end considerations.	\$0.00	1.0	\$0.00
Bellora, Brandon	Update Q1 Q2 journal entry testing to remove hidden data.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Bellora, Brandon	Update code of conduct control as a result of support received from Pet Supplies plus.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update scoping considerations due to significant fluctuations in year end values within scoping from updated preliminary values.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update financial statement scoping for preliminary year end numbers.	\$0.00	2.0	\$0.00
Bellora, Brandon	Review financial statement scoping residual balance considerations.	\$0.00	2.0	\$0.00
Bhardwaj, Sahil	Discuss with P. Yadav, S. Manocha (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss changes over year-end risk assessments and account scoping.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meet with R. Kumar, M. Parodi, A. Saraogi, S. Lnu, R. Jhavar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meet with M. Parodi, B. Bellora (Deloitte) to discuss audit status and related questions, specifically on the Selling General and Administrative expense substantive testing and the online independence export system.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meeting with C. Parodi, A. Saraogi (Deloitte) to discuss status, focused on the areas namely - cash, debt, guided risk assessment and vendor listing testing.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Continued to update the tax guided risk assessment analytic workpaper with current year financials and information.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Review changes in the Pet Supplies Plus leadsheet to assess what formulas needed to be updated on the tie-out trial balance tab.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Fitzpatrick, Emily	Update the tax guided risk assessment analytic workpaper with current year financials and information.	\$0.00	2.2	\$0.00
Fitzpatrick, Emily	Update the selling, general, and administrative expense expectations for the Vitamin Shoppe substantive analytical procedures testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close notes on Vitamin Shoppe selling, general, and administrative testing workpapers.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the selling, general, and administrative expense expectations for the American Freight substantive analytical procedures testing workpaper.	\$0.00	1.2	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding audit status and planned audit procedures to be performed.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding Vitamin shoppe cash support related queries.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding debt related queries.	\$0.00	1.2	\$0.00
Hammond, Jazzmaine	Organize access requests, including the actual submitted evidence and categorize the evidence according to the corresponding controls each piece of evidence supports.	\$0.00	1.5	\$0.00
Hammond, Jazzmaine	Review user access review control testing.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Review year end inventory price testing and roll forward.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Work on resolving secondary review notes on memo - Revenue and Cost of goods sold.	\$0.00	3.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Jhawar, Rohit	Meet with E. Fitzpatrick, R. Kumar, M. Parodi, A. Saraogi, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discuss with A. Block-Belmonte (PSP) regarding Accounts Receivable confirmations and overall audit status.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Map Pet Supplies Plus franchising audit trial balances.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discuss with A. Vecchioni, K. Barrett (PSP) regarding franchising audits and stand-alone financial statements.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update trial balance account balances within leadsheet.	\$0.00	2.2	\$0.00
Keast, Elizabeth	Discuss with S. Manocha, P. Yadav (Deloitte) regarding audit status and plan.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding status cash testing	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding debt related queries.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to walk-through status, focused on the areas to be completed namely - Cash, Debt and Vendor listing testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding Vitamin shoppe cash support related queries.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Download support over audit board and review support for the purpose of cash testing and also created summary of the support.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Khanduja, Bhavya	Update the debt rollforward tab basis the discussion with D. Garg (Deloitte).	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Updated debt sampling tab in debt substantive testing workpaper.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Review prior year debt workpaper to understand the flow of the workpaper and started setting up debt workpaper for FY 2024.	\$0.00	3.2	\$0.00
Kumar, Ravi	Meet with E. Fitzpatrick, M. Parodi, A. Saraogi, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Kumar, Ravi	Cycle count operating effectiveness testing.	\$0.00	2.4	\$0.00
Lnu, Simran	Document store inventory count for Vitamin Shoppe store #612 workpaper.	\$0.00	3.0	\$0.00
Lnu, Simran	Document store inventory count for Vitamin Shoppe store #301 workpaper.	\$0.00	3.0	\$0.00
Lnu, Simran	Meet with E. Fitzpatrick, R. Kumar, M. Parodi, A. Saraogi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discuss with V. Singhal (Deloitte) status update for FY24 year end audit.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discuss with P. Yadav, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Continue to discuss with P. Yadav, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Discuss with S. Bhardwaj, P. Yadav (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Discuss with P. Yadav (Deloitte) regarding status for inventory testing.	\$0.00	0.5	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Manocha, Semantika	Discuss with E. Keast, P. Yadav (Deloitte) regarding audit status and plan.	\$0.00	0.6	\$0.00
Moore, John	Continue documenting the current year concluding analytic workpaper.	\$0.00	4.7	\$0.00
Moore, John	Continue documenting accrued expenses year end testing and accrued salaries and wages testing year-end.	\$0.00	3.4	\$0.00
Moore, John	Document current year interim Accumulated Depreciation testing procedures.	\$0.00	2.2	\$0.00
Parodi, Carlos	Review change in point of sale system to assess audit procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Work on identification of significant accounts as of year-end	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, A. Saraogi (Deloitte) to discuss status, focused on the areas namely - cash, debt, GRA and vendor listing testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meet with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status and related questions, specifically on the Selling General and Administrative expense substantive testing and the online independence export system.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss changes over year-end risk assessments and account scoping.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review open risk assessments areas for completion of planning phase of audit.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meet with E. Fitzpatrick, R. Kumar, A. Saraogi, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Parodi, Carlos	Update identification of significant account workpaper for year-end draft numbers.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Saraogi, Astha	Review accrued and Accounts Payable risk assessment Risk assessment analytics.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review internal audit memo on system change on VSI.	\$0.00	0.6	\$0.00
Saraogi, Astha	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss status, focused on the areas namely - cash, debt, risk assessments and vendor listing testing.	\$0.00	0.4	\$0.00
Saraogi, Astha	Discussion with B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review Financial Closure Reporting process Risk assessment supplement.	\$0.00	1.2	\$0.00
Saraogi, Astha	Cleared notes in revenue data reconciliation workpaper in Vitamin Shoppe Inc file.	\$0.00	1.0	\$0.00
Saraogi, Astha	Meet with E. Fitzpatrick, R. Kumar, M. Parodi, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe audit, interim and planning items and focus area and planning for year-end work.	\$0.00	0.6	\$0.00
Singhal, Vasu	Pet supplies plus engagement status update to check and then prepare for status call.	\$0.00	0.1	\$0.00
Singhal, Vasu	Email for overall audit status to S. Manocha, P. Yadav, L. Fredericks (Deloitte)	\$0.00	0.6	\$0.00
Singhal, Vasu	Discuss with S. Manocha (Deloitte) status update for FY24 year end audit.	\$0.00	0.6	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.8	\$0.00
Singhal, Vasu	Continue to discuss with S. Manocha, P. Yadav (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review internal control testing workpapers for inventory.	\$0.00	4.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/28/2025				
Weston, Zachary	Respond to questions via email to A. Saraogi, B. Khanduja, D. Garg, B. Alas (Deloitte) on materiality and testing approach for revenue and cost of sales at American Freight.	\$0.00	1.3	\$0.00
Yadav, Pragati	Discuss with E. Keast, S. Manocha (Deloitte) regarding audit status and plan.	\$0.00	0.6	\$0.00
Yadav, Pragati	Discuss with S. Manocha (Deloitte) regarding status for inventory testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discuss with S. Bhardwaj, S. Manocha (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Review previous years inventory price testing workpapers for understanding purpose.	\$0.00	0.5	\$0.00
Yadav, Pragati	Continue to discuss with S. Manocha, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Discuss with S. Manocha, V. Singhal (Deloitte) regarding open items for inventory store average cost testing.	\$0.00	0.8	\$0.00
Yadav, Pragati	Document follow queries for client with respect to supports for price testing-stores.	\$0.00	0.5	\$0.00
Yadav, Pragati	Set up supports for inventory stores-average price testing workpaper.	\$0.00	1.3	\$0.00
Yadav, Pragati	Document supports for inventory stores- average price testing workpaper.	\$0.00	4.1	\$0.00
01/29/2025				
Alas, Brendan	Meet with J. Wintrow (Deloitte) to discuss American Freight Audit Plan.	\$0.00	0.6	\$0.00
Alas, Brendan	Investigate internal audit findings related to financing income.	\$0.00	2.9	\$0.00
Bellora, Brandon	Review Buddy's home Furnishing bank reconciliation for outstanding checks and other abnormal activity.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Bellora, Brandon	Review Franchise group debt schedules to gather information for debt confirmations.	\$0.00	3.0	\$0.00
Bellora, Brandon	Design impairment indicator analytic using Store Earnings before Interest, taxes, depreciation, and accumulated amortization contribution listing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and related questions specifically on residual balance testing and the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update Vitamin Shoppe lease analytic for year end values.	\$0.00	3.5	\$0.00
Bhardwaj, Sahil	Clear notes on operating expenses and depreciation Substantive Analytical Procedures.	\$0.00	0.3	\$0.00
Dada, Hajira	Prepare risk assessment analytics for financing income.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper to further expectation for the current year.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open questions within the American Freight selling, general, and administrative testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss audit status and related questions specifically on residual balance testing and the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Fitzpatrick, Emily	Continue to update the physical inventory location scoping workpaper with year-end inventory balances.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the going concern section of the results of audit workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the physical inventory location scoping workpaper with year-end inventory balances.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the inventory cycle-based physical inventory count rollforward testing with year-end inventory balances.	\$0.00	2.3	\$0.00
Garg, Divya	Meet with B. Khanduja (Deloitte) to discuss cash testing and credit card receivable reconciliation shared by the clients over audit board.	\$0.00	0.5	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding debt testing.	\$0.00	0.9	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group FY 2024 Audit.	\$0.00	1.0	\$0.00
Garg, Divya	Meet with R. Kumar, B. Khanduja (Deloitte) to discuss cash testing and credit card receivable reconciliation.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja(Deloitte) for operating expense testing.	\$0.00	0.3	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for status of Franchise Group audit areas pertaining to cash, debt, analytics and decided plan of action for the day.	\$0.00	0.8	\$0.00
Hammond, Jazzmaine	Document Information Technology risk assessment	\$0.00	2.1	\$0.00
Jhawar, Rohit	Meet with S. Lnu (Deloitte) to discuss flash report.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare revenue fraud risk memo.	\$0.00	3.3	\$0.00
Jhawar, Rohit	Perform sub-selection review of inventory price testing.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Jhawar, Rohit	Review inventory ageing file for year end.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Update quarterly cycle count tracker documentation for year-end.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Update depreciation and amortization expense year-end substantive testing analytic.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Meeting with V. Singhal, P. Yadav, S. Manocha (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Review updated code of conduct entity level control documentation.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review updated code of conduct entity level control documentation.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Initiate and send cash and franchise receivable confirmations.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Close notes on right of use asset & lease liability risk assessment analytic.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Close notes on interim inventory testing workpapers.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Close notes on internal controls documentation.	\$0.00	2.3	\$0.00
Keast, Elizabeth	Discuss with M. Smith, J. Walker, P. Yadav (Deloitte) regarding Pet Supplies Plus background and overall audit status.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Review debt rollforward tab in debt substantive testing workpaper from prior year.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Compared and documented the debt additions made in current year with prior year.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding debt agreement clauses related queries.	\$0.00	0.9	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to walk-through cash testing and credit card receivable reconciliation shared by the clients over audit board.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meet with R. Kumar, D. Garg (Deloitte) to discuss cash testing and credit card receivable reconciliation.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) for status of Franchise Group audit areas pertaining to cash, debt, analytics and decided plan of action for the day.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update for Franchise Group FY 2024 Audit.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Prepared debt substantive testing.	\$0.00	3.9	\$0.00
Kumar, Ravi	Discuss with S. Lnu (Deloitte) to discuss queries related to the inventory count.	\$0.00	0.5	\$0.00
Kumar, Ravi	Perform cycle count control testing.	\$0.00	1.5	\$0.00
Kumar, Ravi	Meet with D. Garg, B. Khanduja (Deloitte) to discuss cash testing and credit card receivable reconciliation.	\$0.00	0.7	\$0.00
Kumar, Ravi	Review Vitamin Shoppe internal audit reports issued for potential impact on the audit.	\$0.00	2.3	\$0.00
Lnu, Simran	Meet with R. Jhawar (Deloitte) to discuss flash report.	\$0.00	0.5	\$0.00
Lnu, Simran	Update flash report flux file added to Audit Board.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory aging as per Q4 in inventory analysis file.	\$0.00	0.8	\$0.00
Lnu, Simran	Update inventory price testing as per cost change form and update the additional sample for year end as per the updated Inventory by SKU file.	\$0.00	1.7	\$0.00
Lnu, Simran	Discuss with R. Kumar (Deloitte) to discuss queries related to count.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Manocha, Semantika	Discuss with P. Yadav, V. Singhal (Deloitte) regarding supports and open items for inventory store and Distribution Center (DC) average cost testing.	\$0.00	0.6	\$0.00
Manocha, Semantika	Discuss with P. Yadav (Deloitte) regarding the inventory rollforward for stores testing.	\$0.00	0.6	\$0.00
Manocha, Semantika	Performed review of inventory rollforward testing selections to be sent out to the client for stores and distribution centers.	\$0.00	0.8	\$0.00
Manocha, Semantika	Discuss with V. Singhal, P. Yadav, E. Keast (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Manocha, Semantika	Discuss with P. Yadav (Deloitte) to finalize the testing workpaper approach based on the team discussion upheld previously and finalize the client related follow-ups for inventory testing.	\$0.00	0.1	\$0.00
Moore, John	Document current year interim accumulated depreciation testing procedures.	\$0.00	1.4	\$0.00
Moore, John	Document current year rent and utilities expense testing.	\$0.00	1.4	\$0.00
Moore, John	Prepare audit workpaper status tracker for current PSP file and document current year equity rollforward.	\$0.00	3.6	\$0.00
Moore, John	Continue documenting accrued expenses testing.	\$0.00	2.4	\$0.00
Parodi, Carlos	Review Buddy's business liabilities subject to compromise testing.	\$0.00	2.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status and related questions specifically on residual balance testing and the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open questions within the American Freight selling, general, and administrative testing workpaper.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work on debt confirmation procedures.	\$0.00	3.3	\$0.00
Parodi, Carlos	Work on details for legal confirmations.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure memo.	\$0.00	1.8	\$0.00
Saraogi, Astha	Review revenue risk assessment analysis.	\$0.00	0.8	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	1.0	\$0.00
Singhal, Vasu	Review revenue and Cost of sales substantive analytical testing procedure interim workpaper.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review operating expenses and depreciation expense notes.	\$0.00	0.3	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) regarding supports and open items for inventory store and Distribution Center (DC) average cost testing.	\$0.00	0.6	\$0.00
Singhal, Vasu	Review Pet Supplies Plus inventory selections file.	\$0.00	0.2	\$0.00
Singhal, Vasu	Discuss with P. Yadav, E. Keast, S. Manocha (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Singhal, Vasu	Reviewed support provided by client on Deloitte Connect.	\$0.00	0.1	\$0.00
Singhal, Vasu	Review status of audit testing performed.	\$0.00	0.2	\$0.00
Smith, Matthew	Discuss with E. Keast, J. Walker, P. Yadav (Deloitte) regarding PSP background and overall audit status.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review inventory substantive testing workpapers.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/29/2025				
Walker, Jana	Discuss with E. Keast, M. Smith, P. Yadav (Deloitte) regarding Pet Supplies Plus background and overall audit status.	\$0.00	0.8	\$0.00
Wintrow, Jonathan	Meet with B. Alas (Deloitte) to discuss American Freight Audit Plan.	\$0.00	0.6	\$0.00
Yadav, Pragati	Document inventory price testing supports for Distribution Centers.	\$0.00	1.5	\$0.00
Yadav, Pragati	Document inventory price testing supports for Stores.	\$0.00	2.5	\$0.00
Yadav, Pragati	Discuss with S. Manocha (Deloitte) regarding inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Yadav, Pragati	Discuss with V. Singhal, S. Manocha, E. Keast (Deloitte) inventory average price testing and rollforward testing additional follow-ups based on the preparation of the workpaper.	\$0.00	0.1	\$0.00
Yadav, Pragati	Discuss with S. Manocha (Deloitte) regarding the inventory rollforward for stores testing.	\$0.00	0.6	\$0.00
Yadav, Pragati	Perform inventory rollforward testing.	\$0.00	1.9	\$0.00
Yadav, Pragati	Discuss with P. Yadav, V. Singhal (Deloitte) regarding supports and open items for inventory store and distribution center average cost testing.	\$0.00	0.6	\$0.00
Yadav, Pragati	Perform inventory price testing supports documentation and year end selections roll out.	\$0.00	3.0	\$0.00
Yadav, Pragati	Discuss with E. Keast, M. Smith, J. Walker (Deloitte) regarding Pet Supplies Plus background and overall audit status.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Alano, Michelle	Discuss with B. Vineyard, Z. Weston, S. Hussain, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Alas, Brendan	Meeting with J. Wintrow (Deloitte) to discuss litigation and information technology testing planned procedures.	\$0.00	0.3	\$0.00
Alas, Brendan	Review prior year information technology and litigation procedures in preparation of upcoming internal meeting.	\$0.00	1.3	\$0.00
Bellora, Brandon	Meet with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and related questions, specifically on Selling General and Administrative expense testing and debt confirmations.	\$0.00	0.9	\$0.00
Bellora, Brandon	Prepare depreciation substantive analytical procedure for Vitamin shoppe.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update legal confirmation for current year expense listing.	\$0.00	3.0	\$0.00
Bellora, Brandon	Review definite lived intangibles.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Update the inventory cycle-based physical inventory count rollforward testing with year-end inventory balances provided by the client.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Prepare samples of purchases and sales for the physical inventory rollforward testing.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meet with R. Kumar (Deloitte) to discuss purchase and sales selections for the physical inventory rollforward testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meet with B. Bellora, M. Parodi (Deloitte) to discuss audit status and related questions, specifically on selling, general, and administrative testing and debt confirmations.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Fitzpatrick, Emily	Update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the tax analytic workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the professional, insurance, and bank fees expense tab in the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	2.5	\$0.00
Garg, Divya	Discuss with B. Khanduja, A. Saraogi (Deloitte) task distribution and project plan status update on scoping workpaper and analytics.	\$0.00	3.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) regarding debt related queries.	\$0.00	1.8	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) additive selections taken out for cash testing purpose.	\$0.00	1.2	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) status of debt testing workpaper.	\$0.00	0.8	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) updated materiality workpaper.	\$0.00	0.5	\$0.00
Hammond, Jazzmaine	Conduct examination of evidence related to provisioning control and systematically assess and assembled pre-and post-User Access Review (UAR) listings.	\$0.00	1.5	\$0.00
Hammond, Jazzmaine	Develop a comparison between pre-and post-user access review data sets and identify new and removed users through this comparison.	\$0.00	1.5	\$0.00
Hussain, Sofia	Discuss with M. Alano, B. Vineyard, Z. Weston, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) regarding revenue risk assessment memo.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Jhawar, Rohit	Prepare revenue presumed fraud risk memo.	\$0.00	3.8	\$0.00
Keast, Elizabeth	Update year end scoping for Pet Supplies Plus standalone audit.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Review client support related to accounts payable uploaded to request system.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review closed notes in interim depreciation and amortization testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss V. Singhal, S. Manocha, P. Yadav (Deloitte) audit areas and plan for the busy season audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Call with A. Block-Belmonte (PSP, Controller) regarding draft valuation report.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review year-end inventory testing selections.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, A. Saraogi (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding debt related queries.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding status of debt testing	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) additive selections taken out for cash testing purpose.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) updated Franchise Group materiality workpaper.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Review and created notes/summary for updated debt agreement for Freedom VCM Credit Agreements.	\$0.00	3.5	\$0.00
Kumar, Ravi	Perform cycle count control design and implementation testing.	\$0.00	2.4	\$0.00
Kumar, Ravi	Meet with E. Fitzpatrick (Deloitte) to discuss purchase and sales selections for the physical inventory rollforward testing workpaper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Kumar, Ravi	Review draft trial balance and inventory in transit population.	\$0.00	2.5	\$0.00
Lnu, Simran	Prepare sub selection for year end samples and checked support for Intransit testing.	\$0.00	1.6	\$0.00
Lnu, Simran	Update inventory counts workpaper.	\$0.00	0.8	\$0.00
Lnu, Simran	Calculate the revenue balance as per the flash report data for analysis file.	\$0.00	0.6	\$0.00
Lnu, Simran	Discuss with R. Jhawar (Deloitte) regarding revenue risk assessment memo.	\$0.00	1.2	\$0.00
Manocha, Semantika	Discuss E. Keast, V. Singhal, P. Yadav (Deloitte) audit areas and plan for the busy season audit.	\$0.00	0.2	\$0.00
Manocha, Semantika	Discuss with V. Singhal, P. Yadav (Deloitte) regarding the finalized client related follow-ups for inventory testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discuss V. Singhal, P. Yadav (Deloitte) meeting plan to begin the audit and allocate areas amongst team members based on scheduling.	\$0.00	0.2	\$0.00
Manocha, Semantika	Discuss with V. Singhal, P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Manocha, Semantika	Collate follow-up questions while reviewing the inventory rollforward workpaper and the related supports received from the client.	\$0.00	1.1	\$0.00
Manocha, Semantika	Collate follow-up requests to be sent out to client based on the inventory rollforward testing.	\$0.00	0.7	\$0.00
Parodi, Carlos	Analyze professional fee details for Buddy's component.	\$0.00	0.6	\$0.00
Parodi, Carlos	Discuss with M. Alano, B. Vineyard, Z. Weston, S. Hussain (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review fraud specialist scoping materials.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Parodi, Carlos	Meet with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and related questions, specifically on SG&A testing and debt confirmations.	\$0.00	0.9	\$0.00
Saraogi, Astha	Discuss with B. Khanduja, D. Garg (Deloitte) regarding audit procedures to be performed during the week.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review of audit file in software so see the status of workpapers.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure workpapers for sales and COGS.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure workpapers for sales.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review substantive analytical testing procedure workpaper for cost of goods sold.	\$0.00	0.9	\$0.00
Singhal, Vasu	Discuss S. Manocha, P. Yadav (Deloitte) meeting plan to begin the audit and allocate areas amongst team members based on scheduling.	\$0.00	0.2	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) regarding the finalized client related follow-ups for inventory testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Singhal, Vasu	Discuss with P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Singhal, Vasu	Discuss E. Keast, S. Manocha, P. Yadav (Deloitte) audit areas and plan for the busy season audit.	\$0.00	0.2	\$0.00
Sood, Abhinav	Review journal entry data.	\$0.00	1.0	\$0.00
Sood, Abhinav	Work on journal entry data for American Freight.	\$0.00	1.0	\$0.00
Sood, Abhinav	Work on sampling for VSI credit card receivables testing.	\$0.00	1.4	\$0.00
Sood, Abhinav	Work on rollforward of workpaper.	\$0.00	2.0	\$0.00
Sood, Abhinav	Create the request for transaction analysis.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Steffens, Marilyn	Work on new client acceptance for the franchising entities for pet supplies plus and wag N wash and national advertising fund.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Discuss with M. Alano, Z. Weston, S. Hussain, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Weston, Zachary	Discuss with M. Alano, B. Vineyard, S. Hussain, M. Parodi (Deloitte) general business update of Franchise Group and its components, potential fraud risk factors, and planning scope of services.	\$0.00	0.5	\$0.00
Wintrow, Jonathan	Meeting with B. Alas (Deloitte) to discuss litigation and information technology testing planned procedures.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discuss V. Singhal, P. Yadav (Deloitte) meeting plan to begin the audit and allocate areas amongst team members based on scheduling.	\$0.00	0.2	\$0.00
Yadav, Pragati	Discuss with V. Singhal, P. Yadav (Deloitte) audit plan for the day.	\$0.00	0.2	\$0.00
Yadav, Pragati	Check connect site for client supports received for inventory.	\$0.00	0.2	\$0.00
Yadav, Pragati	Check emails for client supports received inventory.	\$0.00	0.2	\$0.00
Yadav, Pragati	Perform inventory roll forward testing from observation date to year-end	\$0.00	4.0	\$0.00
Yadav, Pragati	Perform inventory roll forward- Stores testing.	\$0.00	3.5	\$0.00
Yadav, Pragati	Discuss with V. Singhal, S. Manocha (Deloitte) regarding the finalized client related follow-ups for inventory testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discuss with V. Singhal, S. Manocha (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discuss with V. Singhal (Deloitte) audit plan for the day.	\$0.00	0.3	\$0.00
Yadav, Pragati	Update inventory stores price testing workpaper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/30/2025				
Yadav, Pragati	Prepare agenda for upcoming call with US team.	\$0.00	0.5	\$0.00
01/31/2025				
Bellora, Brandon	Update Evaluation of bias in accounting estimates workpaper for year end preliminary values.	\$0.00	2.0	\$0.00
Bellora, Brandon	Prepare Vitamin Shoppe depreciation substantive analytical procedure for review.	\$0.00	4.0	\$0.00
Bellora, Brandon	Add Quarter 3 trial balance information into Freedom accounts receivable risk assessment.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Data Preparation work performed on Freedom Pet supplies Q1Q4 FY24.	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	Roll forward the Franchise Group leadsheet workpaper with current year numbers.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the American Freight selling, general, and administrative substantive testing workpaper.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Update the cash transaction review to include the listing of 2024 vendor payments.	\$0.00	2.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) the execution of sales and cost of goods sold substantive analytical testing procedure testing workpaper and substantive analytical testing procedure memo.	\$0.00	1.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) approach for salaries expense testing for American Freight.	\$0.00	1.9	\$0.00
Hammond, Jazzmaine	Document deprovisioning control and evaluated evidence.	\$0.00	3.0	\$0.00
Jhawar, Rohit	Work on revenue presumed fraud risk memo.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Discuss with S. Lnu (Deloitte) queries addressal for Goods in transit, price testing and Flash report.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/31/2025				
Jhawar, Rohit	Work on Goods in transit year end sample and Flash report reconciliation with trial balance for inventory.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Discuss with S. Manocha, P. Yadav (Deloitte) inventory testing status.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Research auditing guidance around using the switched variables approach in statistical analysis testing.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Meet with M. Steffens (Deloitte) to review notes on controls and statistical analysis testing workpapers.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with R. Jhawar, A. Saraogi (Deloitte) regarding analysis on the current year cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) the execution of sales and cost of goods sold substantive analytical testing procedure testing workpaper and substantive analytical testing procedure memo.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Prepare the working of Revenue and COGS data based on the new adjustment factor related information shared by American Freight.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) approach for salaries expense testing for American Freight.	\$0.00	1.9	\$0.00
Khanduja, Bhavya	Prepare American Freight Salary Expense workpaper for interim testing.	\$0.00	3.2	\$0.00
Khanduja, Bhavya	Clear notes to cash additive selection.	\$0.00	0.5	\$0.00
Kumar, Ravi	Sampling for vendor incentive.	\$0.00	2.0	\$0.00
Lnu, Simran	Update sales analysis file as per the flash report data.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/31/2025				
Lnu, Simran	Discuss with R. Jhawar (Deloitte) queries addressal for Goods in transit, price testing and Flash report.	\$0.00	1.8	\$0.00
Lnu, Simran	Email to L. Andrade (client) regarding open request on Audit board.	\$0.00	0.5	\$0.00
Lnu, Simran	Email L. Andrade (client) for In transit testing remaining support, uploaded support for year end price testing on Audit Board.	\$0.00	0.5	\$0.00
Lnu, Simran	Update inventory by summary workpaper.	\$0.00	1.2	\$0.00
Lnu, Simran	Update presumed risk of fraud memo.	\$0.00	1.0	\$0.00
Manocha, Semantika	Performed lease testing for Pet Supplies Plus.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discuss with E. Keast, P. Yadav (Deloitte) inventory average price testing and rollforward testing follow-ups based on the preparation of the workpaper.	\$0.00	0.2	\$0.00
Parodi, Carlos	Reviewed audit status in order to assign testing to staff.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meet with S. Divatia, H. Singh, J. Buckley (external - Internal Audit) to discuss status of open support requests for Vitamin Shoppe IT point of sale change, liabilities subject to compromise, and SG&A testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Work in cash transaction review risk assessment.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review audit open items to prepare for upcoming status meeting.	\$0.00	1.2	\$0.00
Saraogi, Astha	Meeting with R. Jhawar, B. Khanduja (Deloitte) regarding analysis on the current year Cost of goods sold and sales data.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review Control of Vitamin Shoppe Inc relating to inventory reconciliation.	\$0.00	2.6	\$0.00
Saraogi, Astha	Review Control of Vitamin Shoppe Inc relating to in-transit inventory.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
01/31/2025				
Singhal, Vasu	Assess the engagement progress/status and review the responses to our queries received from the client.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review support for revenue testing provided by the client.	\$0.00	0.2	\$0.00
Sood, Abhinav	Research credit card statements for queries raised by R. Kumar (Deloitte).	\$0.00	2.4	\$0.00
Sood, Abhinav	Review substantive analytical testing procedure workpaper rollforward for cost of goods sold.	\$0.00	4.3	\$0.00
Sood, Abhinav	Rollforward of substantive analytical testing procedure workpaper for American Freight.	\$0.00	4.3	\$0.00
Steffens, Marilyn	Meet with E. Keast (Deloitte) to review notes on controls and substantive analytical testing procedure statistical analysis testing workpapers.	\$0.00	3.2	\$0.00
Yadav, Pragati	Discuss with E. Keast, P. Yadav (Deloitte) inventory average price testing and rollforward testing follow-ups based on the preparation of the workpaper.	\$0.00	0.2	\$0.00
Yadav, Pragati	Check connect site for client supports received for inventory.	\$0.00	0.6	\$0.00
Yadav, Pragati	Check emails for supports received for inventory.	\$0.00	0.6	\$0.00
Yadav, Pragati	Perform inventory price testing for stores.	\$0.00	2.0	\$0.00
Yadav, Pragati	Perform inventory rollforward testing for stores.	\$0.00	1.0	\$0.00
Yadav, Pragati	Perform inventory price testing- DC year end testing.	\$0.00	3.0	\$0.00
02/01/2025				
Keast, Elizabeth	Prepare related revenue support requests in Connect document request system.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Email inventory testing selections to client.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/01/2025				
Keast, Elizabeth	Update year end Pet Supplies Plus Standalone Scoping workpaper.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Close notes on stores physical inventory testing methodology memo.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Completed Salary Expense workpaper and sent for review.	\$0.00	2.9	\$0.00
Khanduja, Bhavya	Review American Freight Salary expense SAP workpaper.	\$0.00	2.6	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss different approaches to run substantive analytical procedure on retail and wholesales sales.	\$0.00	1.2	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss sample selections for operating leases testing.	\$0.00	0.3	\$0.00
Saraogi, Astha	Review Vitamin shoppe inventory controls testing.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review inventory risk analysis workpaper.	\$0.00	3.5	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for cash testing.	\$0.00	0.1	\$0.00
Singhal, Vasu	Review the project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Review inventory testing workpaper.	\$0.00	2.1	\$0.00
Yadav, Pragati	Perform operating expenses year end testing.	\$0.00	1.0	\$0.00
Yadav, Pragati	Meeting with P. Yadav (Deloitte) to discuss sample selections for operating leases testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Perform inventory price testing - year end DC workpaper - year end support documentation.	\$0.00	1.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss sample selections for operating leases testing.	\$0.00	1.2	\$0.00
Yadav, Pragati	Review the Leases - Roll forward workpaper.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/02/2025				
Steffens, Marilyn	Review income statement testing workpaper.	\$0.00	2.0	\$0.00
02/03/2025				
Alas, Brendan	Update documentation to revenue risk assessment.	\$0.00	3.4	\$0.00
Alas, Brendan	Research reconciliation issue of journal entry population.	\$0.00	2.5	\$0.00
Alas, Brendan	Review planned procedures for IT specialists to assess whether aligned with current year audit objectives.	\$0.00	2.1	\$0.00
Bellora, Brandon	Update Vitamin Shoppe concluding analytic with preliminary trial balance numbers.	\$0.00	1.9	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status on the Franchise Group leadsheet workpaper and bias in accounting estimates.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the references to testing of each account grouping on the Franchise Group leadsheet	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to update the references to testing of each account grouping on the Franchise Group leadsheet.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the Franchise Group leadsheet with current year financials and related financial statement information.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Continue to update the Franchise Group leadsheet with current year financials and related financial statement information.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review the American Freight salaries expense substantive analytical procedures testing workpaper to possibly apply similar calculations to the other selling, general, and admin expenses.	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2025				
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status on the Franchise Group leadsheet workpaper and bias in accounting estimates.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	4.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding debt schedule shared by A. Ficken (Franchise Group).	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and analytics.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding debt testing pertaining to documentation.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Clear review notes on inventory risk analysis for interim and year end.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Clear review notes on in transit control and operating effectiveness documentation.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Discuss with M. Smith (Deloitte) regarding trial balances and scoping set-up for franchising audits.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Attend fraud discussion with D. McNamara (Pet Supplies Plus), M. Steffens (Deloitte).	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with X. Torres (Pet Supplies Plus) regarding property, plant and equipment testing workpapers.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (Pet Supplies Plus), M. Steffens (Deloitte) regarding updates including valuation work and lease accounting.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review updated changes to depreciation analytic.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2025				
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus), M. Smith (Deloitte) regarding trial balances and mapping of accounts for franchising audits.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discuss with M. Steffesn (Deloitte) regarding materiality, financial reporting risk assessment, going concern, and Pet Supplies Plus standalone audit scoping.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to debrief fraud discussion.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Document fraud inquiry discussion with CFO.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Review debt workpaper.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Update tick marks in the debt substantive workpaper taking into account new debtor in possession loan.	\$0.00	3.8	\$0.00
Khanduja, Bhavya	Prepare summary of 4 out the 7 debt agreements received to be documented in the debt testing workpaper.	\$0.00	3.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding debt agreement shared by A. Ficken (Franchise Group).	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and analytics.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding debt testing pertaining to documentation.	\$0.00	1.2	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss regression analysis testing cost of sales testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status on the Franchise Group leadsheet workpaper and bias in accounting estimates.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review IT point of sale system change details for Vitamin Shoppe.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2025				
Parodi, Carlos	Review cash reconciliation details for Vitamin Shoppe.	\$0.00	4.1	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review support needed for credit card receivables testing.	\$0.00	1.4	\$0.00
Parodi, Carlos	Continue reviewing cash reconciliation details for Vitamin Shoppe.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review inventory risk analysis.	\$0.00	3.3	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and analytics.	\$0.00	0.7	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding debt schedule shared by A. Ficken (Franchise Group).	\$0.00	0.8	\$0.00
Singhal, Vasu	Review FY 2023 regression analysis testing workpapers.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Review operating expenses workpaper.	\$0.00	0.7	\$0.00
Smith, Matthew	Scoping procedures preparation for Pet Supplies Plus Franchise audit.	\$0.00	2.4	\$0.00
Smith, Matthew	Discussion with K. Barrett (Pet Supplies Plus, Asst. Controller), E. Keast (Deloitte) regarding trial balances and mapping of accounts for franchising audits.	\$0.00	0.9	\$0.00
Smith, Matthew	Review SG&A testing for component audit.	\$0.00	3.4	\$0.00
Smith, Matthew	Discuss with E. Keast (Deloitte) regarding trial balances and scoping set-up for franchising audits.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2025				
Smith, Matthew	Scoping procedures preparation for Wag N Wash Franchise audits.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review revenue substantive testing workpapers.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) regarding materiality, financial reporting risk assessment, going concern, and Pet Supplies Plus standalone audit scoping.	\$0.00	1.4	\$0.00
Steffens, Marilyn	Meeting with E. Keast (Deloitte) to debrief fraud discussion.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discussion with A. Block-Belmonte (Pet Supplies Plus), E. Keast (Deloitte) regarding overall audit status and updates including valuation work and lease accounting.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Attend fraud discussion with D. McNamara (Pet Supplies Plus), E. Keast (Deloitte).	\$0.00	0.6	\$0.00
Walker, Jana	Performed Accounts Receivable testing.	\$0.00	3.1	\$0.00
Walker, Jana	Performed accounts receivable risk assessment procedures.	\$0.00	2.6	\$0.00
Walker, Jana	Reviewed financial statements and tied out amounts to testing.	\$0.00	1.2	\$0.00
Walker, Jana	Operating expense testing - tested payroll Information Provided by the Entity, documented employee hire & termination selections.	\$0.00	0.9	\$0.00
Walker, Jana	Operating expense testing - cleaned & formatted data to complete searches, analyzed results and documented conclusions.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss regression analysis testing cost of sales testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Perform regression analysis testing - Revenue.	\$0.00	2.5	\$0.00
Yadav, Pragati	Perform regression analysis testing - Cost of Goods sold.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/03/2025				
Yadav, Pragati	Perform inventory testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Perform revenue testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.5	\$0.00
02/04/2025				
Alano, Michelle	Coordination with the audit team.	\$0.00	0.1	\$0.00
Bellora, Brandon	Review intangible asset not-significant account considerations workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Research residual balance audit guidance for scoping considerations.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with D. Garg, B. Khanduja, M. Parodi, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss Goodwill & Tradename guided risk assessment and liabilities subject to compromise leadsheet.	\$0.00	0.6	\$0.00
Dakshesh, Chitta	Work on Q1Q4 FY24 journal entry data preparation.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss Goodwill & Tradename guided risk assessment and liabilities subject to compromise leadsheet.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the Goodwill & Tradenames guided risk assessment with language regarding the bankruptcy and winding-down of American Freight.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Update the Goodwill & Tradenames guided risk assessment for year-end considerations.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Fitzpatrick, Emily	Continue to update the Goodwill & Tradenames guided risk assessment for year-end considerations.	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Review the American Freight quarter 3 analytics package to find potential reasoning behind decrease in other general operating expenses.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with D. Garg, B. Khanduja, B. Bellora, M. Parodi (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	3.0	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00
Garg, Divya	Meeting with B. Khanduja, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding points to be discussed in upcoming status call with team focusing on Vitamin Shoppe subtractive item testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and interest workpaper and Vitamin Shoppe Inc. cash workpaper.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding regression analysis testing.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Clear review notes on inventory control testing.	\$0.00	2.2	\$0.00
Jhawar, Rohit	Clear review notes on inventory risk analysis for interim and year end.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus), M. Smith (Deloitte) regarding franchise disclosure document and national advertising fund audit scoping.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) to discuss scoping decisions for franchise disclosure document and national advertising fund audits of Pet Supplies Plus and Wag N Wash.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss audit year end testing approach and outline tasks for remainder of the week.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Respond to client emails regarding requested AP detail.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review year end advertising expense substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review year end professional fees expense substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review year end rent & utilities expense substantive testing analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review closed notes in payroll expense testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Respond to client emails regarding franchising audits.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Prepare testing of interim accumulated depreciation.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Update stores inventory testing workpaper and related extrapolation worksheets.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Update stores inventory count workpapers.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding points to be discussed in upcoming status call with team focusing on Vitamin Shoppe subtractive item testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set up interest expense substantive analytics workpaper for FY 2024 interest testing.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Review previous interest expense substantive analytics workpaper to gain an understanding of the workflow and trace changes made to the terms of interest in each new debt agreement received.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, B. Bellora, M. Parodi, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and interest workpaper and Vitamin Shoppe cash workpaper.	\$0.00	0.8	\$0.00
Kumar, Ravi	Work on store count documentation.	\$0.00	2.0	\$0.00
Lnu, Simran	Discussion with R. Jhavar (Deloitte) regarding regression analysis testing.	\$0.00	1.5	\$0.00
Manocha, Semantika	Discuss with X. Harsha (Deloitte) team to set up the revenue substantive analytical workpaper and Pet supplies plus concluding analytics.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) ongoing progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.6	\$0.00
Manocha, Semantika	Review inventory testing workpaper.	\$0.00	0.5	\$0.00
Manocha, Semantika	Call with P. Yadav (Deloitte) to discuss revenue regression analysis testing workpaper.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Manocha, Semantika	Meeting with E. Keast, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss Goodwill & Tradename guided risk assessment and liabilities subject to compromise leadsheet.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review debt confirmation details for debtor in possession loan.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review open testing areas requiring support for the year-end audit.	\$0.00	1.1	\$0.00
Parodi, Carlos	Plan for involvement of fraud specialists relating to fraud inquiries.	\$0.00	0.8	\$0.00
Parodi, Carlos	Continue to review reconciling items within Vitamin Shoppe cash concentration account.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review reconciling items within Vitamin Shoppe cash concentration account.	\$0.00	3.2	\$0.00
Parodi, Carlos	Meeting with D. Garg, B. Khanduja, B. Bellora, E. Fitzpatrick (Deloitte) to discuss cash, debt, and vendor listing testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Plan for testing approach of IT point of sale system change for Vitamin Shoppe.	\$0.00	0.9	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus on scoping workpaper and interest workpaper and Vitamin Shoppe Inc. cash workpaper.	\$0.00	0.8	\$0.00
Sciano, May	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.9	\$0.00
Singhal, Vasu	Email S. Manocha, P. Yadav, L. Fredericks, M. Smith, J. Walker (Deloitte) regarding status for substantive areas and plan for upcoming weeks.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discuss with S. Manocha, P. Yadav (Deloitte) agenda for scheduled weekly status call.	\$0.00	0.6	\$0.00
Singhal, Vasu	Review inventory workpapers to understand the approach being followed.	\$0.00	0.5	\$0.00
Smith, Matthew	Meeting with L. Keast (Deloitte) to discuss scoping decisions for franchise disclosure document and national advertising fund audits of Pet Supplies Plus and Wag N Wash.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with E. Keast, S. Manocha, J. Walker, P. Yadav (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Discussion with K. Barrett (Pet Supplies Plus), E. Keast (Deloitte) regarding franchise disclosure document and national advertising fund audit scoping.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss audit year end testing approach and outline tasks for remainder of the week.	\$0.00	0.4	\$0.00
Smith, Matthew	Prepare audit and predecessor auditor communications materials.	\$0.00	1.1	\$0.00
Smith, Matthew	Incorporate scoping improvements regarding Franchise audits.	\$0.00	1.4	\$0.00
Sri Priya, Pocha	Work on Pet supplies journal entry data reconciliation.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Walker, Jana	Meeting with E. Keast, S. Manocha, M. Smith, P. Yadav (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Walker, Jana	Read prior year financial statements for the different types of Pet Supplies Plus audits.	\$0.00	0.4	\$0.00
Walker, Jana	Reviewed support provided by client on Deloitte Connect for receivable testing.	\$0.00	0.7	\$0.00
Walker, Jana	Read financial statement audit scoping and account mapping.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Expense Testing/workspace - read through completed testing, removed testing not related to current year audit approach, and cleaned connect site.	\$0.00	0.9	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss audit year end testing approach and outline tasks for remainder of the week.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Salaries and Wages Testing/workspace- read through completed testing, removed testing not related to current year audit approach, and cleaned connect site.	\$0.00	1.3	\$0.00
Walker, Jana	Accrued Salaries and Wages Testing/workspace- completing year end testing, documenting selections.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), M. Sciano (Deloitte) to discuss audit status and open items.	\$0.00	0.5	\$0.00
Yadav, Pragati	Call with S. Manocha (Deloitte) to discuss revenue regression analysis testing workpaper.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with E. Keast, S. Manocha, M. Smith, J. Walker (Deloitte) to discuss status for audit testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Update Pet Supplies plus revenue testing workpaper.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/04/2025				
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.9	\$0.00
Yadav, Pragati	Update team project plan for year end testing pertaining to lease, inventory, cost of sales, revenue and operating expenses.	\$0.00	1.5	\$0.00
Yadav, Pragati	Discuss with S. Manocha, V. Singhal (Deloitte) to discuss USI progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.6	\$0.00
Yadav, Pragati	Perform cost of goods sold testing.	\$0.00	3.5	\$0.00
Zaorski, Michal	Review inventory controls testing and associated workpapers for stock counts, OE selections.	\$0.00	4.0	\$0.00
02/05/2025				
., Harsha	Perform Pet Supplies plus revenue risk assessment analytics.	\$0.00	0.7	\$0.00
., Harsha	Discuss with S. Manocha (Deloitte) team set up and assign tasks.	\$0.00	0.3	\$0.00
., Harsha	Perform Pet supplies plus revenue analytics.	\$0.00	0.6	\$0.00
Bellora, Brandon	Prepare scoping workpaper for residual balances.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with R. Kumar, E. Fitzpatrick, M. Parodi (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Bellora, Brandon	Create residual balance scoping workpaper.	\$0.00	3.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss the impairment expense guided risk assessment and the residual balance analysis.	\$0.00	0.5	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Dakshesh, Chitta	Prepared procedure memorandum for Q1Q4 FY24 Freedom American Freight.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the Goodwill guided risk assessment.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update the Goodwill guided risk assessment.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update impairment expense guided risk assessment to include language for the bankruptcy filing and wind-down of American Freight operations.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review risks tab in the goodwill and tradename guided risk assessment in order to assess what to be updated for the current year.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Prepare the debtor in possession debt confirmation for upload into the DocuSign platform.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Sent the debtor in possession debt confirmation to client contact E. Seeton through the DocuSign platform.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Meeting with R. Kumar, M. Parodi, B. Bellora (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Review the Vitamin Shoppe cash substantive testing and bank statements in order to make a cash selection for testing.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss the impairment expense guided risk assessment and the residual balance analysis.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Garg, Divya	Email B. Khanduja (Deloitte) regarding points to be discussed in status call with team focusing on Vitamin Shoppe subtractive item testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest workpaper and American Freight and Pet Supplies Plus analytics workpaper.	\$0.00	0.9	\$0.00
Garg, Divya	Meeting with C. Parodi (Deloitte) to discuss supports received for cash reconciliation.	\$0.00	0.3	\$0.00
Jhawar, Rohit	Clear review notes on inventory price testing.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Prepare June'24 month margin fluctuation.	\$0.00	2.7	\$0.00
Jhawar, Rohit	Meeting with R. Kumar, S. Lnu, A. Saraogi (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review concluding analytic/flux analysis workpaper.	\$0.00	2.7	\$0.00
Keast, Elizabeth	Document going concern guided risk assessment.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update year end depreciation and amortization expense analytic.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Close notes on manual journal entry review control documentation.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Prepare regression analysis testing memorandum for American Freight Cost of Goods Sold and revenue testing.	\$0.00	2.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding open points pertaining to documentation of new loans in debt testing.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Review support for cash testing noting difference between the balance as per bank and balance as per books.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Khanduja, Bhavya	Prepare preliminary execution of interest expense workpaper incorporating the debtor in possession loans.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Reviewed debt schedules and agreements to note variances between our expectation and Client's actual calculations.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest workpaper and American Freight and Pet Supplies Plus analytics workpaper.	\$0.00	0.9	\$0.00
Kumar, Ravi	Meeting with R. Jhawar, S. Lnu, A. Saraogi (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with E. Fitzpatrick, M. Parodi, B. Bellora (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Kumar, Ravi	Discuss with Kathleen (Vitamin Shoppe) regarding legal confirmations.	\$0.00	1.5	\$0.00
Kumar, Ravi	Review draft legal confirmation.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Zaorski, C. Parodi (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley, H. Singh (Vitamin Shoppe) to discuss open items for the audit.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on understanding the entity risk assessment.	\$0.00	1.5	\$0.00
Kumar, Ravi	Work on store count documentation.	\$0.00	2.0	\$0.00
Kumar, Ravi	Close review notes on cycle count controls.	\$0.00	2.0	\$0.00
Lnu, Simran	Meeting with R. Jhawar, R. Kumar, A. Saraogi (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00

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## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) regarding lease testing (sampling, roll forward and Workpaper presentation).	\$0.00	1.5	\$0.00
Parodi, Carlos	Review year-end reporting packages received for Vitamin Shoppe.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review debt confirmation for debtor in possession loan.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with M. Zaorski, R. Kumar (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley, H. Singh (Vitamin Shoppe) to discuss open items for the audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Plan for involvement of fraud specialists relating to assistance for the group and local engagement teams.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with D. Garg (Deloitte) to discuss supports received for cash reconciliation.	\$0.00	0.3	\$0.00
Parodi, Carlos	Continue reviewing selections needed for cash reconciliation relating to additive selections.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with R. Kumar, E. Fitzpatrick, B. Bellora (Deloitte) to discuss cash reconciliations for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review selections needed for cash reconciliation relating to additive selections.	\$0.00	3.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss the impairment expense guided risk assessment and the residual balance analysis.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update on interest workpaper and American Freight and Pet Supplies Plus analytics workpaper.	\$0.00	0.9	\$0.00



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## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Saraogi, Astha	Meeting with R. Jhawar, R. Kumar, S. Lnu (Deloitte) to discuss status of Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review American Freight cash workpaper.	\$0.00	3.0	\$0.00
Singhal, Vasu	Assess status of revenue workpapers overview.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discussion with P. Yadav, S. Manocha (Deloitte) regarding lease testing (sampling, roll forward and Workpaper presentation).	\$0.00	1.5	\$0.00
Smith, Matthew	Closing notes incorporating improvements into SG&A testing for Pet Supplies Plus component audit.	\$0.00	3.1	\$0.00
Sri Priya, Pocha	Worked on setting up the journal entry data for Pet supplies journal entry testing.	\$0.00	0.5	\$0.00
Walker, Jana	Review year end disclosure/analytic packets - review the Pet Supplies Plus Franchise Disclosure Package and Cash flow, and Pet Supplies Plus analytically tested balances; all as of 12/28/24.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with A. Blocke-Belmonte (Pet Supplies Plus) to discuss the planned approach on long-lived asset impairment specific to right of use assets.	\$0.00	0.5	\$0.00
Yadav, Pragati	Rolling out selections for Lease testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Performed sample size on Pet supplies plus lease addition testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Updated cost of sales substantive testing workpaper.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion with V. Singhal, S. Manocha (Deloitte) regarding lease testing (sampling, roll forward and Workpaper presentation).	\$0.00	1.5	\$0.00
Yadav, Pragati	Perform revenue testing.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/05/2025				
Zaorski, Michal	Review workpapers for revenue testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Review workpapers for inventory testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Meeting with R. Kumar, C. Parodi (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley, H. Singh (Vitamin Shoppe) to discuss open items for the audit.	\$0.00	0.5	\$0.00
02/06/2025				
Bellora, Brandon	Update code of conduct entity level control in accordance with received support.	\$0.00	3.9	\$0.00
Bellora, Brandon	Prepare bias in accounting estimates workpaper given analytical disclosure packet considerations.	\$0.00	4.1	\$0.00
Bellora, Brandon	Draft legal confirmation requests to send to Vitamin Shoppe external legal counsel.	\$0.00	1.5	\$0.00
Bellora, Brandon	Upload vitamin shoppe legal confirmations to confirmation.com to further prep for sending to external legal counsel.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss American Freight selling, general, and administrative testing and the residual balance analysis.	\$0.00	0.5	\$0.00
Dakshesh, Chitta	Execute journal entry data reconciliation workpaper.	\$0.00	4.0	\$0.00
Dinesh Kankariya, Rushabh	Execute journal entry data reconciliation workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Review updates within the Goodwill & Tradenames guided risk assessment to assess appropriateness of the language.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Review the American Freight year-end disclosure package to find changes possibly relating to advertising expense.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Fitzpatrick, Emily	Assess changes in American Freight year-end analytics package in order to calculate expectations in the selling, general, and administrative expenses substantive testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to assess changes in the American Freight year-end analytics package in order to calculate expectations in the selling, general, and administrative expenses substantive testing workpaper.	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss American Freight selling, general, and administrative testing and the residual balance analysis.	\$0.00	0.5	\$0.00
Garg, Divya	Review debt substantive testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update on scoping workpaper and Credit card receivables workpaper.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja(Deloitte) regarding interest expense prepared based on the earlier inputs.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of interest substantive analytics workpaper and supports received for Franchise Group cash testing.	\$0.00	1.5	\$0.00
Jhawar, Rohit	Clear review notes on inventory price testing - year end.	\$0.00	3.7	\$0.00
Jhawar, Rohit	Prepare June'24 month margin fluctuation.	\$0.00	3.1	\$0.00
Jhawar, Rohit	Discussion with S. Lnu (Deloitte) regarding inventory risk analysis file - January month subsequent sales.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Email inventory testing follow-up questions to Pet supplies plus (A. Block-Belmonte).	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Keast, Elizabeth	Send lease testing selections and requests for support to Pet supplies plus (A. Block-Belmonte).	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review Pet Supplies plus concluding analytic workpaper.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Meeting with P. Yadav, M. Smith, S. Manocha, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with J. Walker (Deloitte) regarding analytic testing approach for general & administrative expense financial statement line item in franchising audits.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updated advertising expense substantive testing analytic workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updated professional fees substantive testing analytic workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updated rent & utilities expense substantive testing analytic workpaper.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Create summary of interest expense to be further discussed with D. Garg, A. Saraogi (Deloitte) based on the inputs received.	\$0.00	2.3	\$0.00
Khanduja, Bhavya	Prepare Franchise Group cash workpaper based on bank reconciliation supports.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Revise confirmations because bank had confirmed 12/31 balances instead of 12/28 balances- Year end balance.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update on scoping workpaper and Credit card receivables workpaper.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of interest substantive analytics workpaper and supports received for Franchise Group cash testing.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest expense prepared based on the earlier inputs.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with M. Parodi, M. Zaorski (Deloitte), P. Carrozza, J. Buckley, H. Singh (Vitamin Shoppe) to discuss testing of cash reconciliations.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on vendor allowances tabs in inventory risk analysis.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on vendor incentive working papers.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review schedule for cost of good sold allowances.	\$0.00	1.0	\$0.00
Lnu, Simran	Discussion with R. Jhawar (Deloitte) regarding inventory risk analysis file - January month subsequent sales.	\$0.00	0.5	\$0.00
Lnu, Simran	Clear review notes to count workpaper extrapolation sheet.	\$0.00	2.5	\$0.00
Manocha, Semantika	Meet with P. Yadav (Deloitte) to discuss review notes to revenue regression analysis testing workpaper.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review regression analysis testing workpaper - cost of sales.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review revenue testing workpaper.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, E. Keast, M. Smith, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Parodi, Carlos	Reviewing cash confirmation details for accounts at American Freight.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review support for credit card receivables testing at Vitamin Shoppe.	\$0.00	1.8	\$0.00
Parodi, Carlos	Review supporting inquiries received from management for cash reconciliations at Vitamin Shoppe.	\$0.00	3.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Parodi, Carlos	Meeting with R. Kumar, M. Zaorski (Deloitte), P. Carrozza, J. Buckley, H. Singh (Vitamin Shoppe) to discuss testing of cash reconciliations.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss American Freight selling, general, and administrative testing and the residual balance analysis.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review inventory price testing workpaper of Vitamin Shoppe Inc.	\$0.00	2.4	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update on scoping workpaper and Credit card receivables workpaper.	\$0.00	1.2	\$0.00
Saraogi, Astha	Review debt and interest workpaper.	\$0.00	3.0	\$0.00
Singhal, Vasu	Discuss with P. Yadav (Deloitte) regarding agenda for scheduled weekly status call with US team.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meet with P. Yadav (Deloitte) to discuss lease testing selections.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with P. Yadav, E. Keast, S. Manocha, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Review accrued expense testing including review and validation of documentation and underlying selection support.	\$0.00	3.3	\$0.00
Sood, Abhinav	Prepare open items list for American Freight concluding analytics.	\$0.00	0.4	\$0.00
Sood, Abhinav	Prepare American Freight concluding analytics workpaper documenting fluctuation reason.	\$0.00	10.6	\$0.00
Walker, Jana	Update Accrued Expense testing to address review notes.	\$0.00	1.4	\$0.00
Walker, Jana	Update Accrued expense workpaper with selection support.	\$0.00	3.1	\$0.00
Walker, Jana	Made selections for Pet Supplies Plus accrued expense testing.	\$0.00	2.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Walker, Jana	Perform Accrued Expense testing.	\$0.00	1.6	\$0.00
Walker, Jana	Meeting with P. Yadav, E. Keast, M. Smith, S. Manocha (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Walker, Jana	Performed pet supplies plus equity testing.	\$0.00	0.4	\$0.00
Walker, Jana	Equity workspace - read through testing approach, removed testing not related to Current Year audit approach, and cleaned connect site.	\$0.00	1.1	\$0.00
Walker, Jana	Discussion with E. Keast (Deloitte) regarding analytic testing approach for general & administrative expense Financial Statement Line Item in franchising audits.	\$0.00	0.6	\$0.00
Yadav, Pragati	Discuss with V. Singhal (Deloitte) regarding agenda for scheduled weekly status call with US team.	\$0.00	0.5	\$0.00
Yadav, Pragati	Rolling out selections for lease testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meet with S. Manocha (Deloitte) to discuss review notes to regression analysis testing workpaper.	\$0.00	1.0	\$0.00
Yadav, Pragati	Continue to review support provided by client for inventory testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Review support provided by client for inventory testing.	\$0.00	2.9	\$0.00
Yadav, Pragati	Made request on Deloitte Connect for client to provide lease testing support.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with E. Keast, M. Smith, S. Manocha, J. Walker (Deloitte) to discuss progress on audit testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meet with V. Singhal (Deloitte) to discuss lease testing selections.	\$0.00	0.3	\$0.00
Yadav, Pragati	Address review notes in testing workpaper.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/06/2025				
Yadav, Pragati	Meet with S. Manocha (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review legal confirmations.	\$0.00	0.5	\$0.00
Zaorski, Michal	Meeting with R. Kumar, M. Parodi (Deloitte), P. Carrozza, J. Buckley, H. Singh (Vitamin Shoppe) to discuss testing of cash reconciliations.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review inventory risk assessment analytics workpaper.	\$0.00	3.5	\$0.00
Zaorski, Michal	Review inventory testing of retail store count summary.	\$0.00	2.0	\$0.00
02/07/2025				
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss updates to code of conduct documentation considering the receipt of component support.	\$0.00	0.2	\$0.00
Bellora, Brandon	Prepare entity level control given considerations from meeting with M. Collins (Deloitte).	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare journal entry support request with meeting updates from M. Sciano (Deloitte).	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss opening balance variance between trial balance and journal entry detail within Quarter 2 journal entry testing workpaper.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss updates to code of conduct documentation considering the receipt of component support.	\$0.00	0.2	\$0.00
Dakshesh, Chitta	Prepare Summary memorandum for Pet Supplies Plus journal entry data reconciliation.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Set up Transaction Analysis dashboard and prepared TA-Tie out summary to check the outputs.	\$0.00	2.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Fitzpatrick, Emily	Prepare selection for cash substantive testing for the Buddy's component.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Upload the Buddy's accounts payable selection request into the audit board platform.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update legal reserves memorandum with current year version provided by R. Maietta (client).	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Review legal reserves memorandum for possible material legal cases.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare 4 selections for accounts payable substantive testing.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Compile the accounts payable aging amounts to assess if the total agreed to the trial balance number.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Continued to compile the accounts payable aging amounts to assess if the total agreed to the trial balance number.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the process of making accounts payable and accrued expense selections for Vitamin Shoppe.	\$0.00	0.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding interest expense substantive analysis, debt roll forward and company's financials.	\$0.00	3.5	\$0.00
Garg, Divya	Email B. Khanduja (Deloitte) regarding updated interest expense prepared based on earlier inputs.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) the Vitamin Shoppe Inc. cash additive and subtractive items.	\$0.00	4.0	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest expense substantive analytics workpaper.	\$0.00	1.4	\$0.00
Jhawar, Rohit	Walkthrough of revenue controls to R. Kumar (Deloitte).	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Jhawar, Rohit	Prepare June'24 month margin fluctuation.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) notes in controls and inventory risk analysis and year end file overview.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Update Pet Supplies plus stand-alone financial statement scoping.	\$0.00	3.2	\$0.00
Keast, Elizabeth	Review provided lease detail files.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest expense substantive analysis, debt roll forward and company's financials.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update on interest expense substantive analytics workpaper.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Review client communication on additive item selection and treatment of offsetting treatment of AP-in transit.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Document accrual to be made in January and ACH in transit for cash testing.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Collated payments made in January from Vitamin shoppe bank statements and took out selections- subtractive cash testing.	\$0.00	4.2	\$0.00
Kumar, Ravi	Meeting with M. Zaorski (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.7	\$0.00
Kumar, Ravi	Review legal reserve memo.	\$0.00	2.0	\$0.00
Kumar, Ravi	Prepare vendor incentive working papers.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting P. Yadav, V. Singhal (Deloitte) to discuss Wholesale Revenue SAP.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss substantive analytical testing on revenue and cost of sales using reveal tool.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Manocha, Semantika	Meeting P. Yadav, V. Singhal (Deloitte) to discuss store inventory price testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Clear review open notes within the substantive analytical testing (reveal tool) workpaper for cost of sales.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting P. Yadav, V. Singhal (Deloitte) to discuss lease testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review open support needed from Internal Audit for year-end audit procedures.	\$0.00	0.6	\$0.00
Parodi, Carlos	Discuss with M. Sciano (Deloitte), J. Buckley, H. Singh (external - Internal Audit) selections to be made for accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable testing selections.	\$0.00	3.6	\$0.00
Parodi, Carlos	Review selections for Buddy's cash reconciliations.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with M. Fitzpatrick (Deloitte) to discuss the process of making accounts payable and accrued expense selections for Vitamin Shoppe.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with A. Sood (Deloitte) to discuss testing over credit card receivables.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing selections, primarily within accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review inventory price testing workpaper of Vitamin Shoppe Inc.	\$0.00	2.1	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update on interest expense substantive analytics workpaper.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) notes in controls and inventory risk analysis and year end file overview.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review AF salaries workpaper.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss opening balance variance between trial balance and journal entry detail within Quarter 2 journal entry testing workpaper.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing selections, primarily within accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Sciano, May	Discuss with C. Parodi (Deloitte), J. Buckley, H. Singh (external - Internal Audit) selections to be made for accounts payable, liabilities subject to compromise, and cash testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Perform review of working papers for regression analysis testing workpapers review for revenue.	\$0.00	1.2	\$0.00
Singhal, Vasu	Perform review of testing workpapers for Pet supplies plus revenue.	\$0.00	1.1	\$0.00
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss store inventory price testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss lease testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss Wholesale Revenue SAP.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss substantive analytical testing on revenue and cost of sales using reveal tool.	\$0.00	0.5	\$0.00
Smith, Matthew	Review predecessor auditor memorandum and preparation of a summary of comments for team review.	\$0.00	0.9	\$0.00
Smith, Matthew	Continue to review predecessor auditor memorandum and preparation of a summary of comments for team review.	\$0.00	0.9	\$0.00
Smith, Matthew	Meeting with J. Walker (Deloitte) to discuss accrued expense year end testing approach.	\$0.00	0.6	\$0.00
Sood, Abhinav	Work on reveal workpaper set up and revenue testing memorandum for American Freight.	\$0.00	8.3	\$0.00
Sood, Abhinav	Meeting with C. Parodi (Deloitte) to discuss testing over credit card receivables.	\$0.00	0.5	\$0.00
Sood, Abhinav	Document credit card receivable workpaper with supports.	\$0.00	2.2	\$0.00
Steffens, Marilyn	Review acknowledgement letter from predecessor auditor to review workpapers for new Pet Supplies Plus Franchising, Wag N Wash franchising and National Advertising Fund audits.	\$0.00	1.0	\$0.00
Walker, Jana	Update documentation in Accrued Expense testing to address comments left by reviewers.	\$0.00	2.7	\$0.00
Walker, Jana	Accrued Salaries and Wages - Review of subsequent support received and updated file.	\$0.00	1.9	\$0.00
Walker, Jana	Meeting with M. Smith (Deloitte) to discuss accrued expense year end testing approach.	\$0.00	0.6	\$0.00
Walker, Jana	Accrued Expense Post review - investigated support files to answer questions and documented considerations.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/07/2025				
Yadav, Pragati	Document inventory price testing for distribution centers supports.	\$0.00	3.0	\$0.00
Yadav, Pragati	Document inventory rollforward testing for stores- supports.	\$0.00	3.0	\$0.00
Yadav, Pragati	Process supports received for inventory rollforward testing for stores.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss lease testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss store inventory price testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Update leases Guided Risk Assessment.	\$0.00	1.0	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss Wholesale Revenue SAP.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.3	\$0.00
Zaorski, Michal	Meeting with R. Kumar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.7	\$0.00
02/08/2025				
Alano, Michelle	Prepare fraud specialist scoping memo.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus Vitamin Shoppe Inc. cash workpaper.	\$0.00	1.2	\$0.00
Garg, Divya	Review cash workpaper for franchise group.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding change in approach for accounting of additive and subtractive item for Vitamin Shoppe.	\$0.00	2.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2025				
Keast, Elizabeth	Create project plan for Pet Supplies Plus stand-alone audits testing approaches.	\$0.00	2.6	\$0.00
Keast, Elizabeth	Close notes on selling, general and dministration analytics testing workpapers.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Close review notes on concluding analytic workpaper.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Prepare the preliminary execution of interest expense substantive analytics workpaper.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Respond to D. Garg (Deloitte) open comments in debt substantive testing workpaper primarily around documentation upliftment.	\$0.00	1.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus vitamin Shoppe cash workpaper.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding change in approach for accounting of additive and subtractive item for Vitamin Shoppe.	\$0.00	2.2	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus Vitamin Shoppe Inc. cash workpaper.	\$0.00	1.2	\$0.00
Saraogi, Astha	Analyze bank reconciliation of Vitamin Shoppe Inc. including supports.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review credit card receivable workpaper.	\$0.00	1.5	\$0.00
Singhal, Vasu	Assess inventory workpaper approach.	\$0.00	0.4	\$0.00
Singhal, Vasu	Assess lease workpaper approach.	\$0.00	0.6	\$0.00
Smith, Matthew	Perform preliminary financial statement analytics for franchise audit.	\$0.00	1.1	\$0.00
Smith, Matthew	Continue to perform financial statement scoping for franchise audit.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/08/2025				
Steffens, Marilyn	Review revenue substantive work papers.	\$0.00	1.0	\$0.00
Walker, Jana	Perform operating expense substantive analytical procedures.	\$0.00	1.9	\$0.00
Walker, Jana	Perform Accrued Salaries and Wages testing.	\$0.00	2.1	\$0.00
Yadav, Pragati	Process supports received for inventory rollforward testing for distribution center.	\$0.00	3.0	\$0.00
Yadav, Pragati	Prepare list of follow ups relating to inventory price and rollforward testing for the client.	\$0.00	1.0	\$0.00
02/09/2025				
Bellora, Brandon	Reconcile Vitamin Shoppe roll forward.	\$0.00	1.7	\$0.00
Bellora, Brandon	Prepare entity level code of conduct control for latest support to M. Collins (Deloitte).	\$0.00	4.0	\$0.00
Bellora, Brandon	Review audit testing workpapers in franchise group audit file in search of support requests to be made.	\$0.00	4.0	\$0.00
Keast, Elizabeth	Make AP unentered invoices testing selections, load selections into support platform, and provide selections & requested list of support to client.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review completed cash confirmations.	\$0.00	0.9	\$0.00
02/10/2025				
., Harsha	Meeting with S. Manocha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.8	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.2	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.3	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
., Harsha	Meeting with P. Yadav, S. Manocha (Deloitte) to discuss on-going open items and concluding year end concluding analytics.	\$0.00	0.3	\$0.00
Alas, Brendan	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and questions on accrued expenses testing and the Audit Board list of requests.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status, specifically the timeline of audit testing workpapers for the upcoming week.	\$0.00	0.5	\$0.00
Bellora, Brandon	Discuss with D. Garg, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Dinesh Kankariya, Rushabh	Work on the Data Prep Q1Q4 FY24 Vitamin Shoppe formatting deliverables.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Add prior years' 2022 and 2023 to the goodwill & tradename impairment analysis.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Fitzpatrick, Emily	Update the Franchise Group cash transaction review with new bank statements for each account held by the Company.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhavar, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Create a list of audit requests to upload to the connect website.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to add prior years' 2022 and 2023 to the goodwill & tradename impairment analysis.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to review the accounts payable testing from the prior year to familiarize myself.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Draft accrued expenses selection for the Buddy's component.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Research the use of multi-step sampling when performing tests of details on accrued expenses.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review accounts payable testing from the prior year.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status and questions on accrued expenses testing and the Audit Board list of requests.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status, specifically the open workpapers in queues for the upcoming week.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Replace Online Export workpaper with the current year export.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding matters to be discussed on upcoming status call with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	1.1	\$0.00
Garg, Divya	Discuss with B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare revenue and cost of goods sold June month margin fluctuation workpapers.	\$0.00	2.7	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) to build up expectation for June'24 month variance in margins and status overview of inventory workpapers.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare inventory year end goods in transit sample.	\$0.00	3.6	\$0.00
Jhawar, Rohit	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Johnson, Charles	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss accrued expense testing and testing priorities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Updates to concluding section of planning/summary memo.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare agenda for status update meeting with client.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review franchise receivable testing workpaper.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Document results of fraud discussion previously held with J. Lawler-Hoyle (Pet Supplies Plus).	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare memorandum on use of reliability of switched variables in statical regression analysis over revenue and cost of sales balances.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Attend annual fraud discussion with J. Lawler-Hoyle (Pet Supplies Plus), M. Steffens (Deloitte).	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting P. Yadav, V. Singhal (Deloitte) regarding audit engagement status progress and open items for the substantive testing areas.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Audit status update meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens (Deloitte).	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding the goodwill preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding task distribution and project plan status update with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding matters to be discussed on upcoming status call with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Kumar, Ravi	Close notes on cycle count memo.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on vendor confirmation testing and email to J. Losardo (Vitamin Shoppe) for follow up of vendor confirmations.	\$0.00	3.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, Harsha (Deloitte) to discuss on-going open items and concluding year end concluding analytics.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.2	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) direction, supervision, review discussion for Pet Supplies Plus concluding analytics.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss progress and open items in testing areas for revenue, cost of sales and inventory.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) regarding progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.4	\$0.00
Manocha, Semantika	Review analytics workpaper for questions prior to team call.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding notes in Inventory roll forward - Stores Testing.	\$0.00	0.9	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss on-going open items and plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) regarding inventory roll forward.	\$0.00	0.3	\$0.00
Manocha, Semantika	Review stores inventory count roll forward workpaper - Orangeburg.	\$0.00	2.5	\$0.00
Manocha, Semantika	Review stores inventory count roll forward workpaper - Seymour.	\$0.00	3.7	\$0.00
Manocha, Semantika	Analyze fluctuations in Pet Supplies Plus analytics.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review debt roll forward.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review Buddy's accrued expense selection.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review management representation letter.	\$0.00	1.8	\$0.00
Parodi, Carlos	Prepare cash confirmations.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Parodi, Carlos	Discuss with D. Garg, B. Khanduja, B. Bellora, A. Saraogi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review bank deposits for purposes of risk assessment over cash transactions.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and questions on accrued expenses testing and the Audit Board list of requests.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status, specifically the open items in queues for the upcoming week.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable detail testing selections support.	\$0.00	3.1	\$0.00
Peterson, Jack	Documented infrastructure admin access control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding task distribution and project plan status update with focus materiality, scoping, debt and cost of goods sold - revenue.	\$0.00	0.5	\$0.00
Saraogi, Astha	Email A. Sood (Deloitte) regarding credit card receivables query.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) to build up expectation for June'24 month variance in margins and status overview of inventory workpapers.	\$0.00	2.0	\$0.00
Saraogi, Astha	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Sciano, B. Alas, M. Collins, R. Jhawar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Sciano, May	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, B. Alas, M. Collins, R. Jhavar, E. Fitzpatrick, C. Johnson (Deloitte) status on following areas - cash, debt, scoping, American Freight cost of goods sold, revenue testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with P. Yadav, S. Manocha (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) regarding progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting P. Yadav, E. Keast (Deloitte) regarding audit engagement status progress and open items for the substantive testing areas.	\$0.00	0.3	\$0.00
Smith, Matthew	Discussion with J. Walker (Deloitte) regarding franchising accrued expense testing questions and testing priorities.	\$0.00	0.2	\$0.00
Smith, Matthew	Perform analytic testing for distribution costs for Pet Supplies Plus standalone audit.	\$0.00	1.9	\$0.00
Smith, Matthew	Perform analytic testing for point of sale based revenue for Pet Supplies Plus standalone audit.	\$0.00	1.9	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss accrued expense testing and testing priorities.	\$0.00	0.4	\$0.00
Sri Priya, Pocha	Reviewed the initial journal entry data quality checks for Pet Supplies.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Discussion with A. Block-Belmonte (Pet Supplies Plus) regarding status of audit.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Review successor auditor letter.	\$0.00	1.8	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding the preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Audit status update meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), E. Keast (Deloitte).	\$0.00	0.8	\$0.00
Steffens, Marilyn	Attend annual fraud discussion with J. Lawler-Hoyle (Pet Supplies Plus), E. Keast (Deloitte).	\$0.00	0.5	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss accrued expense testing and testing priorities.	\$0.00	0.4	\$0.00
Walker, Jana	Discussion with M. Smith (Deloitte) regarding franchising accrued expense testing questions and testing priorities.	\$0.00	0.2	\$0.00
Walker, Jana	Performed Accrued Expense testing.	\$0.00	2.1	\$0.00
Walker, Jana	Performed sample of accrued expenses for testing.	\$0.00	3.8	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) regarding inventory rollforward.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding notes in Inventory Roll forward - Stores Testing.	\$0.00	0.9	\$0.00
Yadav, Pragati	Document inventory Rollforward testing supports.	\$0.00	4.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss ongoing progress and open items related to inventory testing and substantive analytical procedures for revenue and cost of sales.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/10/2025				
Yadav, Pragati	Clear notes in inventory roll forward testing.	\$0.00	3.6	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss progress and open items in testing areas for revenue, cost of sales and inventory.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with Harsha, S. Manocha (Deloitte) to discuss on-going open items and concluding year end analytics.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting V. Singhal, E. Keast (Deloitte) to discuss progress and open items related to revenue analytics.	\$0.00	0.3	\$0.00
Yadav, Pragati	Review Deloitte Connect for supports provided by the client for inventory testing.	\$0.00	0.6	\$0.00
Zaorski, Michal	Review revenue & cost of goods sold (COGS) testing substantive analytic.	\$0.00	3.0	\$0.00
02/11/2025				
., Harsha	Meeting with S. Manocha, V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) regarding leases workpaper set up.	\$0.00	1.9	\$0.00
Alas, Brendan	Review revenue regression analysis testing model for risk assessment purposes.	\$0.00	2.3	\$0.00
Bellora, Brandon	Prepare Vitamin shoppe property testing roll forward.	\$0.00	4.0	\$0.00
Bellora, Brandon	Document explanations for financial statement line item fluctuations for Q3 Q4 journal entry testing through the explanation of individual entries.	\$0.00	3.5	\$0.00
Bellora, Brandon	Respond to legal confirmation inquiries from general counsel T. McMillan Mcwaters (Franchise Group).	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss testing considerations for Vitamin Shoppe property plant and equipment year-end support.	\$0.00	0.5	\$0.00
Bellora, Brandon	Discuss with D. Garg, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and accounts payable testing and unrecorded liabilities testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe component auditor summary memorandum for the current year.	\$0.00	3.6	\$0.00
Fitzpatrick, Emily	Update the confirmation control summary with legal confirmations sent.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the inventory roll forward testing with supporting documentation.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, Z. Weston (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss audit status and accounts payable testing and unrecorded liabilities testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review accounts payable aging schedules.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe component auditor summary memorandum for the current year.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Garg, Divya	Discuss with B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with A. Saraogi, R. Jhawar, B. Khanduja (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding interest related open queries.	\$0.00	1.1	\$0.00
Garg, Divya	Meeting with A. Saraogi (Deloitte) to discuss audit status of debt testing.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Set up regression analysis testing project with updated sales amounts.	\$0.00	3.5	\$0.00
Jhawar, Rohit	Prepare Vitamin Shoppe inventory price testing.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi, B. Khanduja, D. Garg (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Call with M. Zaorski, R. Kumar, A. Saraogi (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Meeting with L. Andrade (Vitamin shoppe), A. Saraogi (Deloitte) to discuss open items for year end audit related to inventory and revenue.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review template drafted legal letters.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review other accrued employee compensation substantive testing analytic.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Create year-end GAAP checklist and send to client.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review point of sale revenue substantive testing analytic.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Keast, Elizabeth	Close notes on planning communication to those charged with governance.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Prepare planning communication to those charged with governance.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding the goodwill preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Review closed notes on distribution cost analytic & accrued employee compensation analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review distribution costs substantive testing analytic.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest related open queries regarding debt and interest.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, R. Jhawar, D. Garg (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Kumar, Ravi	Close review notes on the cycle count controls.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) regarding leases workpaper set up.	\$0.00	1.9	\$0.00
Manocha, Semantika	Meeting with Harsha, V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) regarding notes for Inventory roll forward - Stores & DC Testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Review inventory roll forward - DC Seymour Testing.	\$0.00	4.1	\$0.00
Manocha, Semantika	Review inventory roll forward - DC Orangeburg Testing.	\$0.00	2.5	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding notes in Inventory roll forward- stores & DC testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding notes in Inventory roll forward - Stores & DC Testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Discuss with D. Garg, B. Khanduja, B. Bellora, A. Saraogi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss testing considerations for Vitamin Shoppe property plant and equipment year-end support.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review cash selections.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss audit status and accounts payable testing and unrecorded liabilities testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable reconciliation.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review financial statement audit group scoping.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review debt rollforward.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review testing template approach for internal audit direct assistance.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review management representation letter.	\$0.00	0.4	\$0.00
Peterson, Jack	Document infrastructure admin access control.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Peterson, Jack	Document infrastructure change management control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Call with R. Jhawar, M. Zaorski, R. Kumar (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
Saraogi, Astha	Meeting with L. Andrade (Vitamin shoppe), R. Jhawar (Deloitte) to discuss open items for year end audit related to inventory and revenue.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Sciano, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhawar, B. Khanduja, D. Garg (Deloitte) regarding tasks for cash queries and debt queries.	\$0.00	0.5	\$0.00
Saraogi, Astha	Meeting with D. Garg (Deloitte) to discuss audit status of debt testing.	\$0.00	0.5	\$0.00
Sciano, May	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, Z. Weston, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Singhal, Vasu	Meeting with Harsha, S. Manocha, P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00
Singhal, Vasu	Clear notes to inventory workpaper.	\$0.00	0.7	\$0.00
Singhal, Vasu	Review inventory testing count workpaper.	\$0.00	1.1	\$0.00
Singhal, Vasu	Assess the testing approach for inventory workpaper.	\$0.00	0.4	\$0.00
Singhal, Vasu	Perform review of inventory working paper to ensure that the testing performed is adequate.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discussion with S. Manocha, P. Yadav (Deloitte) regarding notes for Inventory Rollforward - Stores & DC Testing.	\$0.00	0.8	\$0.00
Smith, Matthew	Meeting with J. Walker (Deloitte) to discuss Wag and Wash franchising accrued expense testing questions and selections made.	\$0.00	0.2	\$0.00
Smith, Matthew	Draft legal confirmations for Wag and Wash franchising standalone audit.	\$0.00	1.3	\$0.00
Smith, Matthew	Draft legal confirmations for Pet Supplies Plus standalone audit.	\$0.00	1.3	\$0.00
Smith, Matthew	Perform analytic testing for Pet Supplies Plus standalone audit - accrued expenses.	\$0.00	1.4	\$0.00
Smith, Matthew	Perform accrued testing for Pet Supplies Plus audit and emailed related questions to Pet supplies plus (A. Block-Belmonte).	\$0.00	2.9	\$0.00
Smith, Matthew	Draft legal confirmations for Pet Supplies Plus Fran audit.	\$0.00	1.3	\$0.00
Smith, Matthew	Document fraud discussion for Pet Supplies Plus standalone audit.	\$0.00	0.7	\$0.00
Sri Priya, Pocha	Reviewed the data quality checks for Pet Supplies.	\$0.00	3.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding the goodwill preliminary valuation analysis results for Pet Supplies Plus.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Review planning communication to those charged with governance.	\$0.00	2.8	\$0.00
Steffens, Marilyn	Load software to review former auditor's workpapers for the audits of Pet Supplies Plus Franchising, Wag N Wash Franchising and National Advertising 2023 audits.	\$0.00	1.0	\$0.00
Walker, Jana	Perform accrued expense risk assessment procedures.	\$0.00	2.4	\$0.00
Walker, Jana	Perform Accrued Expense testing.	\$0.00	3.6	\$0.00
Walker, Jana	AR testing - close notes within testing workpaper.	\$0.00	1.8	\$0.00
Walker, Jana	Meeting with M. Smith (Deloitte) to discuss Wag and Wash franchising accrued expense testing questions and selections made.	\$0.00	0.2	\$0.00
Weston, Zachary	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) status on areas namely - cash, debt, scoping, American Freight Reveal and cost of goods sold.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Yadav, Pragati	Clear notes in inventory workpaper.	\$0.00	2.8	\$0.00
Yadav, Pragati	Address notes in inventory price testing workpaper.	\$0.00	2.9	\$0.00
Yadav, Pragati	Document distribution center (DC) rollforward testing supports.	\$0.00	4.0	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding notes in Inventory Roll Forward - Stores & DC Testing.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/11/2025				
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding notes in Inventory Roll forward - Stores & DC Testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion with S. Manocha, V. Singhal (Deloitte) regarding notes for Inventory Roll Forward - Stores & distribution center testing.	\$0.00	0.8	\$0.00
Yadav, Pragati	Meeting with Harsha, V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.6	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, revenue testing.	\$0.00	0.6	\$0.00
Zaorski, Michal	Call with R. Jhawar, R. Kumar, A. Saraogi (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
02/12/2025				
., Harsha	Meeting with V. Singhal, P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.2	\$0.00
., Harsha	Meeting with S. Manocha (Deloitte) to discuss leases workpaper set up.	\$0.00	1.0	\$0.00
Alas, Brendan	Reconcile journal entries to send to the specialists.	\$0.00	5.2	\$0.00
Alas, Brendan	Review the litigation and claims workpaper.	\$0.00	1.2	\$0.00
Alas, Brendan	Perform tie out of American Freight reporting package.	\$0.00	3.7	\$0.00
Bellora, Brandon	Perform journal entry data reconciliation.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Bellora, Brandon	Review variance in quarter 2 property additions sample for explanation.	\$0.00	2.0	\$0.00
Bellora, Brandon	Add documentation demonstrating how code of conducts were received and reviewed from each operating component and corporate headquarters.	\$0.00	2.0	\$0.00
Bellora, Brandon	Reconcile Q3 Q4 journal entry listing to November trial balance.	\$0.00	2.0	\$0.00
Bellora, Brandon	Reconcile prior year misstatement entries to journal entry listing.	\$0.00	1.0	\$0.00
Bellora, Brandon	Prepare additions samples for Vitamin shoppe Property plant and equipment.	\$0.00	2.0	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss overall audit status.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Clean up task list on the project plan for the week.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update American Freight substantive testing on selling, general, and administrative expenses for quarter 4 final numbers.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Assess the change in gain/loss on the sale of fixed assets against expectation for American Freight other general operating expense.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Calculate the total debit balances of the accounts payable aging schedules to compare to materiality.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Continue to calculate the total debit balances of the accounts payable aging schedules to compare to materiality.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Draft email to M. Parodi (Deloitte) regarding notes on the support for Pet Supplies Plus Liabilities Subject to Compromise.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Review support for Pet Supplies Plus liabilities subject to comprise to tie back to amount on scoping.	\$0.00	3.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Fitzpatrick, Emily	Update Vitamin Shoppe substantive testing on selling, general, and administrative expenses for quarter 4 final numbers.	\$0.00	1.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding Vitamin Shoppe overdraft testing.	\$0.00	0.8	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding revenue regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding allocation of trial balance account grouping for new general ledger accounts.	\$0.00	0.4	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.4	\$0.00
Garg, Divya	Discuss with M. Sciano (Deloitte) regarding testing approach for cash.	\$0.00	0.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding regression analysis testing analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with A. Saraogi, A. Sood, B. Khanduja (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Jhawar, Rohit	Follow up with data specialists on timeline of journal entry deliverable resolving queries on Q3 data.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Prepare revenue regression analysis testing workpaper with revised data shared by L. Andrade (client).	\$0.00	3.2	\$0.00
Jhawar, Rohit	Perform reconciliation and sampling for information provided by entity testing of June month variance report.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Jones, Brandon	Review covering proposed communication to those charged with governance for Pet Supplies Plus and 3 related audits, and re-reviewed responses to notes raised.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update year-end trial balance.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Close notes on Pet Supplies Plus planning communication to governance.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review prior year auditor's Pet Supplies Plus Franchising audit workpapers, in preparation for FY24 Pet Supplies Plus Franchising audit testing.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Review prior year Grant Thornton Wag N Wash Franchising audit workpapers, in preparation for FY24 Wag N Wash Franchising audit testing.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Complete trial balance and chart of accounts mapping updates in support of journal entry mapping and testing analysis.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding American Freight inventory Purchase price adjustment write off- in current year.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding revenue regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding allocation of trial balance account grouping for new general ledger accounts.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Update group scoping workpaper with new drafts of trial balance for American Freight and Franchise Group, Inc. and New Holdco.	\$0.00	2.2	\$0.00
Khanduja, Bhavya	Review Vitamin Shoppe cash workpaper.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Khanduja, Bhavya	Perform necessary procedures and completed the testing.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding Vitamin Shoppe overdraft testing.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding status of cash, debt, risk assessment and analytics.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Set up new cash overdraft testing tab.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Review prior year testing on cash overdraft.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, A. Sood, D. Garg (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding regression analysis testing analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Kumar, Ravi	Close review notes over store count working papers for Store #612.	\$0.00	2.0	\$0.00
Kumar, Ravi	Call with R. Jhawar, M. Zaorski, A. Saraogi (Deloitte) to discuss year end status and developing analytics for revenue for the month of June'24.	\$0.00	1.0	\$0.00
Kumar, Ravi	Review cycle count control for Arizona distribution center.	\$0.00	2.0	\$0.00
Kumar, Ravi	Discuss with M. Parodi, M. Zaorski (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley (Vitamin Shoppe) open items for audit.	\$0.00	0.5	\$0.00
Manocha, Semantika	Analyze the lease liability and Right of Use assets roll forward.	\$0.00	0.6	\$0.00
Manocha, Semantika	Resolve review notes in distribution enter inventory roll forward testing for Orangeburg location.	\$0.00	1.1	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding client responses received in Inventory roll forward - DC Testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss client responses received in Inventory roll forward - Store/DC Testing.	\$0.00	1.3	\$0.00
Manocha, Semantika	Replicate recommended changes to inventory roll forward for Seymour location.	\$0.00	0.8	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding revenue SAP (wholesale and Retail) testing.	\$0.00	1.2	\$0.00
Manocha, Semantika	Meeting with Harsha (Deloitte) to discuss leases workpaper set up.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review and assess the requirements of store inventory average price testing work paper.	\$0.00	3.9	\$0.00
Manocha, Semantika	Review inventory roll forward - DC Orangeburg Testing.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review open testing support requests for year-end audit procedures.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing selections to be made for cash, accounts payable, fixed assets, accrued expenses, and liabilities subject to compromise.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review journal entry detail population for the current year.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with J. Buckley (external - Internal Audit) to discuss selection approach for the testing accounts payable.	\$0.00	0.5	\$0.00
Parodi, Carlos	Discuss with R. Kumar, M. Zaorski (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley (Vitamin Shoppe) open items for audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accrued expense testing template.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review progress of year-end open testing areas within file.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review year-end open testing areas for selections.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Parodi, Carlos	Review property plant and equipment rollforward for selections.	\$0.00	2.9	\$0.00
Peterson, Jack	Document application change management control.	\$0.00	3.9	\$0.00
Peterson, Jack	Document Vitamin shoppe infrastructure change management control.	\$0.00	4.1	\$0.00
Saraogi, Astha	Close notes in credit card receivable testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with A. Sood, B. Khanduja, D. Garg (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding revenue regression analysis on the current year cost of goods sold and sales data.	\$0.00	0.7	\$0.00
Saraogi, Astha	Review FRG cash testing workpaper including confirmations.	\$0.00	2.5	\$0.00
Sciano, May	Discuss with D. Garg (Deloitte) regarding testing approach for cash.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to discuss testing selections to be made for cash, accounts payable, fixed assets, accrued expenses, and liabilities subject to compromise.	\$0.00	0.6	\$0.00
Sciano, May	Review incentive compensation plan memos from prior year.	\$0.00	1.5	\$0.00
Sciano, May	Review list of workpapers to be completed by staff/senior for the week.	\$0.00	2.2	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss overall audit status.	\$0.00	0.5	\$0.00
Shekhar, Swapnil	Format and prepare the data specialists deliverables for journal entry testing.	\$0.00	2.0	\$0.00
Singhal, Vasu	Perform review of inventory working papers.	\$0.00	2.1	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

02/12/2025

Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss client responses received in Inventory Rollforward - Store/DC Testing.	\$0.00	1.3	\$0.00
Singhal, Vasu	Meeting with P. Yadav, Harsha (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.2	\$0.00
Singhal, Vasu	Continue to review inventory working papers.	\$0.00	1.2	\$0.00
Smith, Matthew	Close notes in Pet Supplies Plus standalone final analytics file.	\$0.00	0.8	\$0.00
Smith, Matthew	Close notes and send drafted legal confirm to client.	\$0.00	0.8	\$0.00
Smith, Matthew	Close notes and send legal confirms to client for Pet Supplies Plus Standalone.	\$0.00	0.8	\$0.00
Smith, Matthew	Meet with J. Walker (Deloitte) to discuss accrued salaries & wages testing questions and reports utilized.	\$0.00	0.2	\$0.00
Smith, Matthew	Closing notes and sending drafted legal confirms to client for Pet Supplies Plus franchisee.	\$0.00	0.8	\$0.00
Smith, Matthew	Draft internal legal expense testing memorandum for Pet Supplies Plus/Wag N Wash franchise audits.	\$0.00	0.3	\$0.00
Sood, Abhinav	Discussion with B. Khanduja (Deloitte) regarding American Freight inventory PPA write off- in current year.	\$0.00	0.5	\$0.00
Sood, Abhinav	Discussion with A. Saraogi, B. Khanduja, D. Garg (Deloitte) regarding tasks on receipt of regression analysis testing memorandum and American Freight Analytics open queries.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Call with Z. Weston, E. Keast (Deloitte) regarding audit status, preliminary valuation results, and going concern consultation.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Steffens, Marilyn	Review predecessor auditor workpapers for new audits Pet Supplies Plus Franchising entity.	\$0.00	1.3	\$0.00
Walker, Jana	Perform Accrued Salaries and Wages testing workpaper.	\$0.00	1.7	\$0.00
Walker, Jana	Made detail testing selections for Accrued Salaries and Wages testing.	\$0.00	0.6	\$0.00
Walker, Jana	Perform Pet supplies plus franchising Accrued Expense testing.	\$0.00	0.6	\$0.00
Walker, Jana	Made selections for Pet supplies plus franchising Accrued Expense testing.	\$0.00	0.8	\$0.00
Walker, Jana	Update workpaper for Wag N Wash Franchise Accounts Receivable testing.	\$0.00	1.7	\$0.00
Walker, Jana	Meet with M. Smith (Deloitte) to discuss accrued salaries & wages testing questions and reports utilized.	\$0.00	0.2	\$0.00
Walker, Jana	Continue to perform Pet Supplies Plus Franchise Accounts Receivable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Made selections for Wag N Wash Franchise Accounts Receivable testing.	\$0.00	1.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Receivable testing.	\$0.00	2.2	\$0.00
Weston, Zachary	Review Freedom VCM, Inc. interest expense calculation and agreement.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the FRG cash transaction workpaper and grouping of cash transactions for unusual payments or large payments for unusual significant transactions.	\$0.00	0.4	\$0.00
Weston, Zachary	Review American Freight revenue and cost of sales regression analysis model.	\$0.00	0.8	\$0.00
Weston, Zachary	Review equity balances and emailed K. Scholes (FRG) questions on changes in balances.	\$0.00	0.7	\$0.00
Wintrow, Jonathan	Review project plan to assess next steps for journal entries and cycle based on American Freight.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/12/2025				
Yadav, Pragati	Continue to document inventory testing supports.	\$0.00	1.0	\$0.00
Yadav, Pragati	Document inventory testing supports.	\$0.00	3.7	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding revenue testing.	\$0.00	1.2	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding client responses received in Inventory Rollforward - Distribution Centre Testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with V. Singhal, Harsha (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, Operating leases, revenue and cost of sales testing and concluding year end analytics.	\$0.00	0.2	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss client responses received in Inventory Roll Forward - Store/DC Testing.	\$0.00	1.3	\$0.00
Yadav, Pragati	Perform revenue substantive analytical procedure.	\$0.00	3.0	\$0.00
Zaorski, Michal	Discuss with M. Parodi, R. Kumar (Deloitte), R. Maietta, J. Canelo, L. Andrade, J. Buckley (Vitamin Shoppe) open items for audit.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review inventory store/warehouse counts, location scoping, count selections.	\$0.00	3.0	\$0.00
Zaorski, Michal	Review status of audit testing.	\$0.00	0.5	\$0.00
02/13/2025				
Alano, Michelle	Meeting with S. Hussain, M. Sciano, M. Collins, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare goodwill impairment analysis with third party valuation information.	\$0.00	4.0	\$0.00
Bellora, Brandon	Roll forward definite lived intangibles workpaper with year end numbers.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Bellora, Brandon	Update residual balance workpaper.	\$0.00	4.0	\$0.00
Collins, Mikaela	Review third party valuation for Goodwill for Vitamin Shoppe Inc.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review third party valuation for Goodwill for Buddy's.	\$0.00	0.2	\$0.00
Collins, Mikaela	Review the company's code of conduct Entity level Control, clear notes, and review the PDF versions of Pet Supplies Plus and Vitamin Shoppe Inc. code of conduct.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with S. Hussain, M. Sciano, M. Alano, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Collins, Mikaela	Research ASC 350 regarding goodwill impairment testing steps and goodwill roadmap.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review third party valuation for Goodwill for Pet Supplies Plus.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review planning communication to those charged with governance, clear notes, and update workpaper to align with the updated firm template.	\$0.00	0.3	\$0.00
Dakshesh, Chitta	Review journal entry data to upload into internal testing tool.	\$0.00	1.0	\$0.00
Dakshesh, Chitta	Download the American Freight data prepared for journal entry testing.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Review internal audit's plan for testing accounts payable.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Franchise Group testing project plan.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the fraud brainstorming presentation in preparation for upcoming meeting.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Create cash test of details testing templates for use in testing.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Fitzpatrick, Emily	Continue to update the risk assessment tab in the software non-significant template with quarter 4 property, plant, & equipment rollforwards.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Create accounts payable test of details testing templates for use in testing.	\$0.00	3.7	\$0.00
Fitzpatrick, Emily	Created accrued expenses test of details testing templates for use in testing.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Continue to update the risk assessment tab in the software non-significant template with quarter 4 property, plant, & equipment rollforwards.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the risk assessment tab in the software non-significant template with quarter 4 property, plant, & equipment rollforwards.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss testing templates to be provided to Internal Audit for assistance in audit procedures.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding interest related open queries specifically treatment of interest in 2nd Lien Pari Passu Loan.	\$0.00	1.8	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding vendor listing selections.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding Franchise Group cash open notes.	\$0.00	1.5	\$0.00
Holman, Cheryl	Finalize document those charged with governance planning communication for L. Keast and M. Steffens (Deloitte).	\$0.00	0.3	\$0.00
Hussain, Sofia	Meeting with M. Sciano, M. Alano, M. Collins, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Address queries of data specialists regarding Q4 journal entry data.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Jhawar, Rohit	Update cost of goods sold workpaper with revised data shared L. Andrade (client).	\$0.00	3.7	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising advertising revenue testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising royalties revenue testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare for issuance the planning communication to those charged with governance.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Update control documentation for corporate store revenue general ledger reconciliation control.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with S. Joseph, X. Torres (Pet Supplies Plus) regarding status of revenue testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Send additional cash confirmations to support cash testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review sample journal entry data to verify mapping.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Read the Company's debt agreement and documented in the workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding interest related open queries specifically pertain to 2nd Lien Pari Passu Loan taken on 8/21/2023.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding interest related open queries specifically treatment of interest in 2nd Lien Pari Passu Loan.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Email C. Matuska (American Freight) regarding open items in cash and salaries testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Email Gregory Fyre (American Freight) with respect to sales commission prior year listing support asking to share similar listing for current year.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding vendor listing selections, American Freight Sales Commission Listing response to Gregory Fyre (American Freight) and American Freight additive item cash testing.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Meeting with M. Parodi (Deloitte) to discuss selection scoping for testing of cash at American Freight.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding Franchise Group cash open notes.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Made selections for American Freight cash additive and subtractive testing from additional bank account chose for testing.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Sent final selections for vendor listing testing to A. Ficken (Franchise Group).	\$0.00	0.2	\$0.00
Kumar, Ravi	Review operating and effectiveness of inventory cycle count control testing.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review scoping of inventory locations for inventory counts.	\$0.00	2.0	\$0.00
Kumar, Ravi	Prepare analysis of misstatements working paper.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review inventory location wise scoping working paper.	\$0.00	2.0	\$0.00
Manocha, Semantika	Perform substantive analytical procedures on lease rollforward.	\$0.00	1.5	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) regarding revenue SAP (wholesale and Retail) testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Clear notes to store inventory average price testing work paper.	\$0.00	1.6	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) regarding lease testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Perform substantive analytical procedures on lease expense	\$0.00	2.8	\$0.00
Manocha, Semantika	Review store inventory average price testing work paper.	\$0.00	2.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Manocha, Semantika	Discussion with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with V. Singhal, P. Yadav (Deloitte) regarding approach for inventory testing and substantive analytical procedures for revenue.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review selections client support requests for internal audit direct assistance testing.	\$0.00	2.6	\$0.00
Parodi, Carlos	Review testing areas for which internal audit will provide assistance during year-end audit procedures.	\$0.00	2.9	\$0.00
Parodi, Carlos	Meeting with S. Hussain, M. Sciano, M. Alano, M. Collins, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Khanduja (Deloitte) to discuss selection scoping for testing of cash at American Freight.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review subsequent disbursement population for search for unreported liabilities testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss testing templates to be provided to Internal Audit for assistance in audit procedures.	\$0.00	0.5	\$0.00
Peterson, Jack	Analyze submitted evidence to document application change management control.	\$0.00	3.8	\$0.00
Peterson, Jack	Analyze submitted evidence to document retail point admin access control.	\$0.00	4.2	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding interest related open queries specifically treatment of interest in 2nd Lien Pari Passu Loan.	\$0.00	1.8	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding Franchise Group cash open notes.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review American Freight file for current status of workpapers.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review FRG cash testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Email M. Zaorski, R. Jhawar (Deloitte) regarding approach of operating expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with S. Hussain, M. Alano, M. Collins, C. Parodi, M. Zaorski (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
Shekhar, Swapnil	Raw data was prepared for Vitamin Shoppe entity to create a standard data that was later uploaded in cortex.	\$0.00	3.0	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) regarding revenue testing.	\$0.00	0.4	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) regarding lease testing.	\$0.00	0.8	\$0.00
Singhal, Vasu	Discussion S. Manocha, P. Yadav (Deloitte) regarding approach for inventory testing and substantive analytical procedures for revenue.	\$0.00	0.4	\$0.00
Smith, Matthew	Close notes on Pet Supplies Plus Franchise analytic testing.	\$0.00	0.8	\$0.00
Smith, Matthew	Update Wag N Wash franchise scoping file for updated trial balance.	\$0.00	0.6	\$0.00
Smith, Matthew	Perform analytic testing for Pet Supplies Plus franchise audit.	\$0.00	2.7	\$0.00
Smith, Matthew	Update Pet Supplies Plus franchise scoping file for updated trial balance.	\$0.00	0.6	\$0.00
Smith, Matthew	Close review notes for Pet Supplies Plus standalone audit.	\$0.00	1.6	\$0.00
Sood, Abhinav	Prepare open queries list for American Freight concluding analytics.	\$0.00	1.2	\$0.00
Sood, Abhinav	Work on American Freight concluding analytics.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Sood, Abhinav	Perform cash guided risk assessment year end updates.	\$0.00	2.2	\$0.00
Sood, Abhinav	Update cash analytics risk assessment.	\$0.00	3.2	\$0.00
Vineyard, Bradley	Review preliminary goodwill/intangible asset valuations for Buddy's.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review preliminary goodwill/intangible asset valuations for Pet Supply Plus.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review preliminary goodwill/intangible asset valuations for Vitamin Shoppe Ince.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Perform	\$0.00	1.6	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Payable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Receivable testing.	\$0.00	2.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Payable testing.	\$0.00	1.2	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	1.6	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Payable testing.	\$0.00	1.6	\$0.00
Walker, Jana	Perform Wag N Wash concluding analytical review procedures.	\$0.00	0.8	\$0.00
Walker, Jana	Close notes to accrued expense testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Clear notes in inventory price testing worksheet- stores.	\$0.00	2.6	\$0.00
Yadav, Pragati	Prepare wholesale revenue testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.5	\$0.00
Yadav, Pragati	Review lease supports provided by the client for lease additions selections.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/13/2025				
Yadav, Pragati	Clear notes to distribution center price testing workpaper.	\$0.00	2.0	\$0.00
Yadav, Pragati	Discussion V. Singhal, P. Yadav (Deloitte) regarding approach for inventory testing and substantive analytical procedures for revenue.	\$0.00	0.4	\$0.00
Zaorski, Michal	Meeting with S. Hussain, M. Sciano, M. Alano, M. Collins, C. Parodi (Deloitte) to discuss topics to be covered during fraud brainstorming session.	\$0.00	0.5	\$0.00
02/14/2025				
Alano, Michelle	Meeting with M. Collins, C. Parodi, S. Hussain, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Alas, Brendan	Meeting with Z. Weston, C. Johnson, J. Wintrow (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Bellora, Brandon	Roll forward lease analytic given disclosure analytics packet considerations.	\$0.00	2.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss the goodwill July impairment analysis and audit board requests.	\$0.00	0.7	\$0.00
Bellora, Brandon	Prepare accounts payable turnover calculation for vitamin shoppe.	\$0.00	4.0	\$0.00
Bellora, Brandon	Prepare accounts payable testing for current year considerations.	\$0.00	4.0	\$0.00
Collins, Mikaela	Meeting with M. Alano, C. Parodi, S. Hussain, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Dada, Hajira	Prepare workpaper for journal entry testing.	\$0.00	4.0	\$0.00
Fitzpatrick, Emily	Update the historical numbers in the goodwill and tradename impairment analysis based on group scoping.	\$0.00	3.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Fitzpatrick, Emily	Add client contacts (J. Lawrance, C. Matuska, P. Carrozza) to cash testing templates for internal audit.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Consolidate the accounts payable and accrued expenses testing templates.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Add analysis paragraphs to the software non-significant template based on year-end numbers.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the goodwill July impairment analysis and audit board requests.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update forecasted numbers in the goodwill and tradename impairment analysis workbook.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to update the forecasted numbers in the goodwill and tradename impairment analysis workbook.	\$0.00	2.4	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan.	\$0.00	1.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan and accrued interest of 2nd lien loan.	\$0.00	2.3	\$0.00
Hussain, Sofia	Meeting with M. Alano, M. Collins, C. Parodi, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Jhawar, Rohit	Review in transit multiple invoices and documentation.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Address notes for revenue and cost of goods sold reveal memorandum considering adjustment for June'24 Month.	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Jhawar, Rohit	Call with S. Lnu, R. Khawar (Deloitte) to discuss closure of goods in transit workpaper and notes on revenue and cost of goods sold workpaper.	\$0.00	2.2	\$0.00
Johnson, Charles	Meeting with B. Alas, Z. Weston, J. Wintrow (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss accrued salaries & wages IPE testing and testing priorities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review sample journal entry data to assess mapping.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update journal entry data mapping.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Address notes in American Freight cash testing workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan and accrued interest of 2nd lien loan.	\$0.00	2.3	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Run a substantive analytical procedure on Salaries Expense for Q4 2024.	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Address notes on cash testing workpaper.	\$0.00	3.5	\$0.00
Kumar, Ravi	Discussion with S. Lnu (Deloitte) review note questions related to inventory count.	\$0.00	1.0	\$0.00
Kumar, Ravi	Email R. Maietta (Vitamin Shoppe) for related party transactions details.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Kumar, Ravi	Meeting with M. Sciano, M. Zaorski, C. Parodi (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Lnu, Simran	Discussion with R. Kumar (Deloitte) review note questions related to inventory count.	\$0.00	1.0	\$0.00
Lnu, Simran	Document regression analysis testing cost of goods sold per updated regression analysis testing data.	\$0.00	1.1	\$0.00
Lnu, Simran	Document regression analysis testing sales as per updated regression analysis testing data.	\$0.00	1.1	\$0.00
Lnu, Simran	Update in transit year end samples as per support received.	\$0.00	1.8	\$0.00
Lnu, Simran	Call with S. Lnu, R. Khawar (Deloitte) to discuss closure of goods in transit workpaper and notes on revenue and cost of goods sold workpaper.	\$0.00	2.2	\$0.00
Manocha, Semantika	Tie out of roll forward to general ledger.	\$0.00	1.0	\$0.00
Manocha, Semantika	Review substantive analytical procedure for wholesale sales testing.	\$0.00	2.0	\$0.00
Manocha, Semantika	Build an substantive analytical procedure for retail sales testing.	\$0.00	1.4	\$0.00
Manocha, Semantika	Discussion P. Yadav, V. Singhal (Deloitte) for revenue SAP testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discussion with P. Yadav, V. Singhal (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Email V. Singhal (Deloitte) regarding lease testing.	\$0.00	0.4	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) for revenue SAP (wholesale) testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Discussion with P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Parodi, Carlos	Review year-end accrued expense reconciliation.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with M. Sciano, M. Zaorski, R. Kumar (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Clear review notes to fraud scoping memo.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review testing approach for journal entry testing for current year.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with M. Alano, M. Collins, S. Hussain, M. Sciano (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review cash substantive testing.	\$0.00	1.4	\$0.00
Parodi, Carlos	Analyze testing plan for completion of year-end audit procedures.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss selection sampling approach for accounts payable and accrued expense testing at Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss the goodwill July impairment analysis and audit board requests.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), J. Buckley, S. Divatia (external - internal audit) to discuss status of testing areas for which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review selections from subsequent disbursements for search for unreported liabilities.	\$0.00	2.1	\$0.00
Peterson, Jack	Documented Azure AD admin access control.	\$0.00	3.0	\$0.00
Saraogi, Astha	Clear notes from FRG cash workpaper.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) for interest related open queries specifically treatment of paid in kind interest for 2nd lien loan.	\$0.00	1.5	\$0.00
Saraogi, Astha	Discussion with A. Sood (Deloitte) regarding credit card receivables.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review Franchise debt and Interest details received from client.	\$0.00	2.9	\$0.00
Saraogi, Astha	Analyze Vitamin Shoppe Inc. journal entry data reconciliation.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review regression analysis testing run of sales and cost of goods sold.	\$0.00	2.5	\$0.00
Sciano, May	Research sampling approach for Vitamin Shoppe accrued expenses.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Zaorski, C. Parodi, R. Kumar (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Alano, M. Collins, C. Parodi, S. Hussain (Deloitte) to discuss fraud team involvement within journal entry testing.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), J. Buckley, S. Divatia (external - internal audit) to discuss status of testing areas for which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Sciano, May	Organize the remaining selections for liabilities subject to compromise.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss selection sampling approach for accounts payable and accrued expense testing at Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review fraud brainstorming slides to send to fraud specialists.	\$0.00	0.4	\$0.00
Shekhar, Swapnil	Load Vitamin Shoppe journal entry data into Deloitte tool for management override testing.	\$0.00	1.0	\$0.00
Singhal, Vasu	Discussion with P. Yadav (Deloitte) regarding lease testing.	\$0.00	0.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Singhal, Vasu	Meeting with P. Yadav, E. Keast (Deloitte) regarding audit engagement status progress and open items for the substantive testing areas.	\$0.00	0.5	\$0.00
Singhal, Vasu	Discussion with S. Manocha, P. Yadav (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Singhal, Vasu	Discussion S. Manocha, P. Yadav (Deloitte) for revenue SAP testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review Wholesale SAP workpaper.	\$0.00	1.1	\$0.00
Singhal, Vasu	Review leases substantive testing workpaper.	\$0.00	1.2	\$0.00
Singhal, Vasu	Perform review of inventory working papers to assess testing performed.	\$0.00	1.8	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss accrued salaries & wages IPE testing and testing priorities.	\$0.00	0.4	\$0.00
Smith, Matthew	Discussion with J. Walker (Deloitte) regarding accrued salaries & wages Information Provided by the Entity testing questions and testing priorities.	\$0.00	0.5	\$0.00
Smith, Matthew	Email J. Walker (Deloitte) Pet Supplies Plus/Wag N Wash franchisee AR selections and testing questions.	\$0.00	0.4	\$0.00
Sood, Abhinav	Document credit card receivables support and making changes to the tick mark.	\$0.00	3.2	\$0.00
Sood, Abhinav	Discussion with A. Saraogi (Deloitte) regarding credit card receivables.	\$0.00	0.5	\$0.00
Sood, Abhinav	Edit revenue regression analysis testing Memo.	\$0.00	1.2	\$0.00
Sri Priya, Pocha	Extracted the sample details from the general ledger data.	\$0.00	1.0	\$0.00
Walker, Jana	Continue to perform Wag N Wash Franchise Accounts Payable testing.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Wag N Wash Accrued Expense testing.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Walker, Jana	Accrued Salaries and Wages testing workpaper - documenting selections and conclusions based on current year support.	\$0.00	0.7	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss accrued salaries & wages Information Provided by the Entity testing and testing priorities.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Salaries and Wages testing workpaper - completing Information Provided by Entity testing.	\$0.00	1.4	\$0.00
Walker, Jana	Discussion with M. Smith (Deloitte) regarding accrued salaries & wages Information Provided by the Entity testing questions and testing priorities.	\$0.00	0.5	\$0.00
Walker, Jana	Perform General & Administrative Expense Substantive Analytical Procedures.	\$0.00	0.9	\$0.00
Walker, Jana	Made selections for Pet Supplies Plus Franchising accounts payable testing.	\$0.00	1.1	\$0.00
Walker, Jana	Perform General & Administrative Expense Substantive Analytical Procedures.	\$0.00	1.3	\$0.00
Walker, Jana	Continue to perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	0.8	\$0.00
Weston, Zachary	Review Freedom VCM, Inc. debt agreement on language around PIK Interest pushed from Franchise Group, Inc.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with B. Alas, C. Johnson, J. Wintrow (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Wintrow, Jonathan	Meeting with B. Alas, Z. Weston, C. Johnson (Deloitte) to discuss timing of audit procedures related to journal entry testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Perform Leases Modification testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding lease testing.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/14/2025				
Yadav, Pragati	Discussion with S. Manocha, V. Singhal (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion S. Manocha, V. Singhal (Deloitte) for revenue SAP testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) for revenue SAP (wholesale) testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) regarding revenue SAP testing.	\$0.00	0.5	\$0.00
Yadav, Pragati	Discussion with S. Manocha (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00
Yadav, Pragati	Clear notes in wholesale revenue SAP.	\$0.00	3.0	\$0.00
Yadav, Pragati	Meeting with V. Singhal, E. Keast (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.5	\$0.00
Yadav, Pragati	Clear notes in distribution center price testing workpaper.	\$0.00	3.0	\$0.00
Zaorski, Michal	Meeting with M. Sciano, C. Parodi, R. Kumar (Deloitte) to discuss inventory, journal entry testing, and use of internal audit.	\$0.00	0.5	\$0.00
Zaorski, Michal	Review vendor incentives confirmations.	\$0.00	0.5	\$0.00
02/15/2025				
Dada, Hajira	Prepare workpaper for journal entry testing.	\$0.00	4.0	\$0.00
Jhawar, Rohit	Research reconciliation queries of data specialists on journal entry testing for year end 2024.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review workpapers and respond to emails with questions on testing of inventory from S. Joseph (Pet supplies plus).	\$0.00	1.1	\$0.00
Khanduja, Bhavya	Prepare Buddy's concluding analytics workpaper based on the analytics package.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/15/2025				
Khanduja, Bhavya	Add documentation regarding subtractive item testing to Franchise cash work paper.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Prepare American Freight cash work paper.	\$0.00	1.9	\$0.00
Manocha, Semantika	Review retail revenue substantive analytical procedures.	\$0.00	1.4	\$0.00
Manocha, Semantika	Review wholesale revenue substantive analytical procedures.	\$0.00	1.8	\$0.00
Saraogi, Astha	Review FRG debt agreements.	\$0.00	3.0	\$0.00
Singhal, Vasu	Review approach for the revenue substantive analytical workpaper.	\$0.00	0.9	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for reporting package.	\$0.00	0.3	\$0.00
Singhal, Vasu	Review leases working paper.	\$0.00	1.0	\$0.00
Singhal, Vasu	Review procedure cards pertaining to leases area.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review substantive analytical procedure pertaining to leases.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review the project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review revenue workpaper.	\$0.00	1.9	\$0.00
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.3	\$0.00
Walker, Jana	Continue to perform Wag N Wash General & Administrative Expense Substantive Analytical Procedure testing.	\$0.00	0.6	\$0.00
Walker, Jana	Document equity testing workpaper for Pet Supplies Plus Franchising.	\$0.00	2.1	\$0.00
Walker, Jana	Document equity risk assessment workpaper for Pet Supplies Plus Franchising.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Wag N Wash General & Administrative Expense Substantive Analytical Procedure testing.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Alas, Brendan	Meeting with C. Johnson (Deloitte), C. Matuska (American Freight) regarding annual fraud inquiries.	\$0.00	0.4	\$0.00
Alas, Brendan	Review IPE testing.	\$0.00	1.2	\$0.00
Bellora, Brandon	Prepare Internal Information testing template for third party valuation reports.	\$0.00	4.0	\$0.00
Bellora, Brandon	Create accounts payable turnover template for Vitamin Shoppe.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status and impairment considerations and accounts payable/accrued expenses testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss overall audit status, plan for the week regarding which workpapers/testing to prioritize.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss weekly priorities, including testing selections, guided risk assessment updates and substantive analytical procedures.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update lease guided risk assessment based on company's year-end activities.	\$0.00	1.3	\$0.00
Collins, Mikaela	Review company's ethics hotline entity level control to check whether documentation of operating components has been included.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review scoping document for goodwill and impairment expense amounts in relation to third party valuation reports.	\$0.00	0.2	\$0.00
Dada, Hajira	Prepare workpaper for journal entry testing.	\$0.00	5.0	\$0.00
Dakshesh, Chitta	Review journal entry data to upload into internal testing tool.	\$0.00	1.0	\$0.00
Dinesh Kankariya, Rushabh	Work on the Vitamin Shoppe journal entry data preparation for management override testing.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Fitzpatrick, Emily	Review property, plant, and equipment roll forward to look for information useful to the other general operating expense substantive testing for American Freight.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Prepare the American Freight accounts payable and accrued expenses testing template for the audit file.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the software not-significant workpaper with American Freight's software additions and disposals for the second half of the year.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Update the accounts payable and accrued expenses testing templates with the accounts payable turnover calculation.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe leadsheet with final trial balance numbers and references to testing workpapers in the group audit file.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss audit status and impairment considerations and accounts payable/accrued expenses testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss overall audit status, plan for the week regarding which workpapers/testing to prioritize.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare the Vitamin Shoppe accounts payable and accrued expenses testing template for the audit file.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Franchise Group leadsheet with final quarter four financials.	\$0.00	1.1	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding American Freight Salaries expense.	\$0.00	0.7	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding American Freight cash testing queries.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding American Freight cash additive item testing.	\$0.00	0.3	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding debt testing related queries.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding Vitamin Shoppe cash additive item testing.	\$0.00	0.8	\$0.00
Hussain, Sofia	Prepare for the upcoming fraud brainstorming session including researching recent similar potential frauds.	\$0.00	1.0	\$0.00
Johnson, Charles	Meeting with B. Alas (Deloitte), C. Matuska (American Freight) regarding annual fraud inquires.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) to discuss accrued expense testing and extrapolations.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review manual journal entry data sample.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding overall status of Pet Supplies Plus standalone audit and timing of reviews of substantive testing workpapers.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss accrued expense extrapolations and testing priorities.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with V. Singhal (Deloitte) regarding inventory average cost - testing approach.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Update documentation for lower risk in accrued salaries & wages guided risk assessment.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update mapping of data fields for journal entry testing analysis.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, M. Smith (Deloitte) to discuss audit status update.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, D. Garg (Deloitte) regarding American Freight cash additive item testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding American Freight cash testing queries.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Document changes in American Freight cash workpaper.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding American Freight Salaries expense.	\$0.00	0.7	\$0.00
Khanduja, Bhavya	Prepare selections from the sales commission expense listing and send to G. Fyre (American Freight) for supports.	\$0.00	0.9	\$0.00
Khanduja, Bhavya	Set up sales commission workpaper for testing purposes.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, D. Garg (Deloitte) regarding debt testing related queries.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding Vitamin Shoppe cash additive item testing.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Prepare selections from the vendor listing.	\$0.00	1.1	\$0.00
Kumar, Ravi	Prepare inventory scoping memo.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review internal audit reports for the year FY2024.	\$0.00	2.5	\$0.00
Lnu, Simran	Update the audit board based on the Sub selection for information provided by entity testing and in transit testing.	\$0.00	0.8	\$0.00
Lnu, Simran	Prepare selections for Vitamin Shoppe revenue testing.	\$0.00	1.0	\$0.00
Lnu, Simran	Document operating expense testing workpaper for Inventory Controls.	\$0.00	2.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) to discuss lease testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Prepare leases roll forward reconciliation to general ledger.	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) to discuss on-going open items and plan of action for each team member related to inventory, revenue testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Finalize the approach for inventory average cost testing.	\$0.00	0.9	\$0.00
Manocha, Semantika	Discuss with E. Keast (Deloitte) regarding inventory average cost - testing approach.	\$0.00	0.2	\$0.00
Manocha, Semantika	Continue to review inventory average cost - distribution center testing.	\$0.00	1.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal, P. Yadav (Deloitte) regarding finalized inventory average cost - distribution center testing instructions.	\$0.00	0.5	\$0.00
Manocha, Semantika	Review inventory average cost - distribution center testing.	\$0.00	2.8	\$0.00
Manocha, Semantika	Review inventory average cost - distribution center testing.	\$0.00	1.1	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	1.1	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Continue to review inventory average cost - distribution center testing.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review store information used in lease testing to assess testing approach.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss overall audit status, plan for the week regarding which workpapers/testing to prioritize.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Parodi, Carlos	Review subsequent disbursement testing.	\$0.00	3.7	\$0.00
Parodi, Carlos	Review possible testing selections for accounts payable workspace.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review group scoping of financial statements.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review testing selections required for year-end financial statements.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review template for franchise group opinion.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss weekly priorities, including testing selections, guided risk assessment updates and substantive analytical procedures.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status and impairment considerations and accounts payable/accrued expenses testing.	\$0.00	0.5	\$0.00
Peterson, Jack	Documented infrastructure change management control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document Retail Point user provisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding debt testing related queries.	\$0.00	1.2	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding American Freight cash additive item testing.	\$0.00	0.3	\$0.00
Shekhar, Swapnil	Worked on the journal entry data upload into Deloitte tool once the data preparation was completed.	\$0.00	2.0	\$0.00
Singhal, Vasu	Review inventory working papers to assess testing performed.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss lease testing.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Singhal, Vasu	Meeting S. Manocha, P. Yadav (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, revenue testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) regarding finalized inventory average cost - distribution center testing instructions.	\$0.00	0.5	\$0.00
Smith, Matthew	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, E. Keast (Deloitte) to discuss audit status update.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with L. Keast, J. Walker (Deloitte) to discuss accrued expense extrapolations and testing priorities.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with E. Keast (Deloitte) to discuss accrued expense testing and extrapolations.	\$0.00	0.6	\$0.00
Smith, Matthew	Meeting with J. Walker (Deloitte) to discuss accrued salaries & wages Information Provided by the Entity testing and testing priorities.	\$0.00	0.4	\$0.00
Smith, Matthew	Review work of Pet Supplies Plus Internal Audit testing workpaper for property, plant and equipment testing.	\$0.00	5.8	\$0.00
Smith, Matthew	Close notes in the Pet Supplies Plus Franchise financial statement scoping workpapers.	\$0.00	0.8	\$0.00
Sri Priya, Pocha	Export the journal entry details for Pet Supplies.	\$0.00	1.0	\$0.00
Sri Priya, Pocha	Upload journal entry data for American Freight.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), E. Keast, M. Smith (Deloitte) to discuss audit status update.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review inventory guided risk assessments.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding overall status of Pet Supplies Plus standalone audit and timing of reviews of substantive testing workpapers.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss status of the audit, preliminary goodwill and intangible assets valuations, and Pet Supplies Plus Franchise Disclosure Document engagement approval process.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Pet Supplies Plus franchising equity rollforward testing.	\$0.00	0.4	\$0.00
Walker, Jana	Document Wag N Wash Advertising expense testing workpaper.	\$0.00	1.6	\$0.00
Walker, Jana	Close notes in the Pet Supplies Plus General & Administrative Expense Substantive Analytical Procedures testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	Update Litigations and claims testing workpaper.	\$0.00	0.9	\$0.00
Walker, Jana	Document selections for Wag N Wash Accrued Expense testing.	\$0.00	1.7	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise Accounts Payable testing.	\$0.00	0.4	\$0.00
Walker, Jana	Meeting with M. Smith (Deloitte) to discuss accrued salaries & wages testing.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Wag N Wash general and administrative Substantive Analytical Procedures testing workpaper.	\$0.00	1.3	\$0.00
Walker, Jana	Document Wag N Wash Franchise Accounts Payable testing workpaper	\$0.00	0.4	\$0.00
Walker, Jana	Document Wag N Wash Franchise Royalty Revenue testing.	\$0.00	1.9	\$0.00
Walker, Jana	Perform Wag N Wash Accrued Expense testing.	\$0.00	2.8	\$0.00
Walker, Jana	Meeting with L. Keast, M. Smith (Deloitte) to discuss accrued expense extrapolations and testing priorities.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/17/2025				
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss preliminary goodwill and intangible assets valuations.	\$0.00	0.7	\$0.00
Yadav, Pragati	Email S. Manocha (Deloitte) regarding inventory average cost - distribution center testing instructions.	\$0.00	0.3	\$0.00
Yadav, Pragati	Perform inventory testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss lease testing.	\$0.00	0.8	\$0.00
Yadav, Pragati	Clear notes to inventory price testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting S. Manocha, V. Singhal (Deloitte) to discuss on-going open items and today's plan of action for each team member related to Inventory, revenue testing.	\$0.00	0.3	\$0.00
Yadav, Pragati	Perform lease testing.	\$0.00	2.5	\$0.00
Yadav, Pragati	Continue to perform lease testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) regarding finalized inventory average cost - distribution center testing instructions.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	1.1	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) regarding review follow-up questions on inventory average cost - distribution center testing.	\$0.00	0.3	\$0.00
02/18/2025				
Alas, Brendan	Meeting with J. Seghi (American Freight) regarding annual fraud inquires.	\$0.00	0.4	\$0.00
Alas, Brendan	Document fraud inquires with management.	\$0.00	2.6	\$0.00
Bellora, Brandon	Prepare test of details on year end leasehold improvement selection at year end.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Bellora, Brandon	Prepare lease expense substantive analytical procedure.	\$0.00	4.0	\$0.00
Bellora, Brandon	Discuss with D. Garg, B. Khanduja, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss year-end scoping changes and weekly priorities including testing selections, guided risk assessment and analytics year-end updates, substantive analytic procedures.	\$0.00	1.0	\$0.00
Collins, Mikaela	Review Franchise Group Inc. audit opinion to check whether the opinion agreed to the opinion template.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review project plan to gain a better understanding of audit status.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review Freedom VCM Inc. audit opinion to check whether the opinion agreed to the opinion template.	\$0.00	0.2	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss work performed to date for goodwill and impairment Guided Risk Assessment documentation.	\$0.00	0.1	\$0.00
Collins, Mikaela	Review pdf text box documentation included within the company's code of conduct.	\$0.00	0.1	\$0.00
Collins, Mikaela	Review the Deloitte consultation requirements to assess requirements were met.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Collins, Mikaela	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Dakshesh, Chitta	Word on the 2024 journal entry data deliverable for journal entry testing.	\$0.00	1.0	\$0.00
Dakshesh, Chitta	Prepare Scoping memorandum for Pet Supplies Plus journal entry data reconciliation.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Review the entity fraud risk assessment in the audit file in preparation of upcoming fraud brainstorming call with the Franchise Group audit team.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the group scoping workpaper against the Pet Supplies Plus final trial balance for year-end to look for discrepancies.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Compile the Franchise Group Professional Fees journal entry data from the journal entry testing workpaper for professional fees test of details selections.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Continue to remove netting journal entries from the professional fees journal entry data.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Remove netting journal entries from the professional fees journal entry data.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Close review notes on physical inventory count location scoping workpaper.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Garg, Divya	Discuss with B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare journal entry testing template for current year.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Meeting with M. Zaorski, R. Kumar, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work .	\$0.00	0.5	\$0.00
Keast, Elizabeth	Document review of prior year auditor's workpapers.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion J. Walker (Deloitte) to discuss Pet Supplies Plus accounts payable testing questions.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Discussion with M. Steffens, M. Smith (Deloitte) regarding accrued expense testing approach based on client summary and insight.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to discuss competition status of workpapers tested by internal audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with S. Joseph (Pet Supplies Plus) regarding cash testing workpapers.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with S. Manocha, V. Singhal, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss progress and open items.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, M. Sciano, M. Parodi (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with P. Yadav, S. Manocha (Deloitte) to discuss Pet Supplies Plus concluding analytics.	\$0.00	0.1	\$0.00
Khanduja, Bhavya	Review salary expense workpaper based on Z. Weston (Deloitte) inputs.	\$0.00	1.2	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Khanduja, Bhavya	Add additional documentation regarding 2nd lien debt agreement to the interest expense workpaper.	\$0.00	3.9	\$0.00
Khanduja, Bhavya	Clear notes in interest expense workpaper.	\$0.00	4.1	\$0.00
Khanduja, Bhavya	Discuss with D. Garg, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Kumar, Ravi	Update inventory count documentation extrapolation workpaper.	\$0.00	3.0	\$0.00
Kumar, Ravi	Meeting with R. Jhawar, M. Zaorski, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work .	\$0.00	0.5	\$0.00
Lnu, Simran	Meeting with R. Jhawar, M. Zaorski, R. Kumar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work .	\$0.00	0.5	\$0.00
Mabry, Emma	Document application admin access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Perform updates to testing workpapers of inventory average cost related to distribution centers.	\$0.00	0.5	\$0.00
Manocha, Semantika	Update inventory average cost related to stores testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Meeting with V. Singhal, E. Keast, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Manocha, Semantika	Review Pet Supplies Plus concluding analytics.	\$0.00	0.2	\$0.00
Manocha, Semantika	Meeting with P. Yadav, B. Khanduja (Deloitte) to discuss Pet Supplies Plus concluding analytics.	\$0.00	0.1	\$0.00
Manocha, Semantika	Review inventory average cost - distribution center testing.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Manocha, Semantika	Finalize the operating lease roll forward reconciliation to general ledger.	\$0.00	0.3	\$0.00
Manocha, Semantika	Analyze the fluctuations at the trial balance level for Pet Supplies Plus concluding analytics.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss lease additions supports.	\$0.00	0.9	\$0.00
Manocha, Semantika	Prepare an excel file for follow-up questions with client on the un-reconciled balances between the general ledger and the client detail.	\$0.00	0.7	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss questions for lease additions testing.	\$0.00	1.1	\$0.00
Manocha, Semantika	Set up analytical workpaper using the latest trial balance.	\$0.00	1.8	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss inventory extrapolation of issues worksheet.	\$0.00	0.2	\$0.00
Manocha, Semantika	Review substantive analytical procedures performed on lease balances.	\$0.00	1.0	\$0.00
Parodi, Carlos	Meeting with M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with M. Steffens, E. Keast, M. Sciano (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	2.3	\$0.00
Parodi, Carlos	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Collins, Z. Weston, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review fixed asset testing.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss year-end scoping changes and weekly priorities including testing selections, guided risk assessment and analytics year-end updates, substantive analytic procedures.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review accounts payable and accrued testing area.	\$0.00	2.1	\$0.00
Peterson, Jack	Document application change management control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document retail point user deprovisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review updates on journal entry testing.	\$0.00	2.5	\$0.00
Saraogi, Astha	Clear notes from American Freight Cash testing workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.4	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss work performed to date for goodwill and impairment risk assessment documentation.	\$0.00	0.1	\$0.00
Sciano, May	Set up testing and work plan for professional fees for FRG.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss year-end scoping changes and weekly priorities including testing selections, guided risk assessment and analytics year-end updates, substantive analytic procedures.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss overall audit status.	\$0.00	0.9	\$0.00
Shekhar, Swapnil	Work on the data upload to journal entry testing once the data preparation was completed.	\$0.00	1.0	\$0.00
Singhal, Vasu	Prepare questions pertaining to inventory area requested on Deloitte connect.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review Deloitte connect to check for the details received from the client for inventory testing.	\$0.00	0.1	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss lease additions supports.	\$0.00	0.9	\$0.00
Singhal, Vasu	Perform review of inventory working papers to ensure that testing performed is adequate.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Manocha, E. Keast, M. Smith, J. Walker, P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Singhal, Vasu	Responding to queries raised by the team pertaining to the testing areas - Leases, Inventory on Microsoft teams.	\$0.00	0.2	\$0.00
Singhal, Vasu	Review the project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Singhal, Vasu	Read responses received from the client via email.	\$0.00	0.1	\$0.00
Smith, Matthew	Made selections for Property plant and equipment additions testing.	\$0.00	2.3	\$0.00
Smith, Matthew	Update predecessor audit memorandum to reflect results of the workpaper review performed.	\$0.00	0.7	\$0.00
Smith, Matthew	Continue to update predecessor audit memorandum to reflect results of the workpaper review performed.	\$0.00	0.7	\$0.00
Smith, Matthew	Incorporate updates into analytical testing for certain accrued liability balances based on account insights.	\$0.00	2.3	\$0.00
Smith, Matthew	Discussion with M. Steffens, E. Keast (Deloitte) regarding accrued expense testing approach based on client summary and insight.	\$0.00	0.4	\$0.00
Smith, Matthew	Review distributed legal letters uploaded to audit file.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with S. Manocha, V. Singhal, E. Keast, J. Walker, P. Yadav (Deloitte) to discuss overall audit status.	\$0.00	0.4	\$0.00
Sood, Abhinav	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, Z. Weston, A. Saraogi, E. Fitzpatrick (all Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Discussion with E. Keast, M. Smith (Deloitte) regarding accrued expense testing approach based on client summary and insight.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review inventory substantive testing workpapers for pet supplies plus.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Meeting with E. Keast (Deloitte) to discuss competition status of workpapers tested by internal audit. Internal audit tested accounts payable, cash and property and equipment workpapers.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Steffens, Marilyn	Meeting with E. Keast, M. Sciano, M. Parodi (Deloitte) to discuss timing for completion of audit procedures.	\$0.00	0.5	\$0.00
Walker, Jana	Continue to document Wag N Wash Accrued Expense testing.	\$0.00	0.7	\$0.00
Walker, Jana	Make selections for Wag N Wash Accrued Expense testing.	\$0.00	0.6	\$0.00
Walker, Jana	Email M. Smith (Deloitte) regarding Wag N Wash Accounts Payable detail testing questions.	\$0.00	0.1	\$0.00
Walker, Jana	Perform Wag N Wash General & Administrative Expense testing.	\$0.00	0.9	\$0.00
Walker, Jana	Document Pet Supplies Plus Accrued Expense testing.	\$0.00	1.6	\$0.00
Walker, Jana	Document Pet Supplies Plus Accrued Legal Expense testing.	\$0.00	2.3	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Accounts Receivable testing.	\$0.00	0.6	\$0.00
Walker, Jana	Email C. Barry, K. Barret and A. Vecchioni (Pet Supplies Plus) regarding accounts payable testing selections posted to connect.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Pet Supplies Plus Franchise accounts receivable testing.	\$0.00	0.6	\$0.00
Walker, Jana	Close notes in Wag N Wash Accrued Expense testing	\$0.00	0.3	\$0.00
Walker, Jana	Document Wag N Wash revenue testing workpaper.	\$0.00	1.7	\$0.00
Walker, Jana	Discussion E. Keast (Deloitte) to discuss Pet Supplies Plus accounts payable testing questions.	\$0.00	0.1	\$0.00
Walker, Jana	Meeting with S. Manocha, V. Singhal, E. Keast, M. Smith, P. Yadav (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Walker, Jana	Email client team, including Christian Barry, Kristen Barret and Anthony Vecchioni letting them know selections were posted to connect.	\$0.00	0.4	\$0.00
Weston, Zachary	Discuss with D. Garg, B. Khanduja, B. Bellora, M. Parodi, M. Collins, A. Saraogi, A. Sood, E. Fitzpatrick (Deloitte) areas to be completed namely - cash, debt, scoping and salary expense.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with K. Scholes, J. Arsenault (FRG), M. Sciano (Deloitte) to discuss audit status.	\$0.00	0.4	\$0.00
Weston, Zachary	Responded to team question B. Khanduja and D. Garg (Deloitte) via email on testing approach for American Freight payroll expense.	\$0.00	0.1	\$0.00
Weston, Zachary	Reviewed American Freight general ledger for assets with balances outstanding as of year-end for recoverability.	\$0.00	0.8	\$0.00
Yadav, Pragati	Meeting with S. Manocha, B. Khanduja (Deloitte) to discuss Pet Supplies Plus concluding analytics.	\$0.00	0.1	\$0.00
Yadav, Pragati	Email L. Fredrecks (US manager) regarding questions relating to inventory testing workpapers.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss lease additions supports.	\$0.00	0.9	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss inventory extrapolation of issues worksheet.	\$0.00	0.2	\$0.00
Yadav, Pragati	Address review notes in inventory testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Address review notes left by manager in inventory testing.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/18/2025				
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal, E. Keast, M. Smith, J. Walker (Deloitte) to discuss progress and open items related to leases, inventory, revenue, cost of sales, analytics.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss questions for lease additions testing.	\$0.00	1.1	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss overall audit status.	\$0.00	0.2	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease additions testing.	\$0.00	2.0	\$0.00
Zaorski, Michal	Meeting with R. Jhawar, R. Kumar, S. Lnu (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.5	\$0.00
02/19/2025				
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss audit status, work queues for remainder of week including impairment analysis and accounts payable testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update subsidiary reporting package control for fiscal year 2024 considerations.	\$0.00	3.5	\$0.00
Bellora, Brandon	Close notes to leased store impairment analytic.	\$0.00	4.1	\$0.00
Bellora, Brandon	Prepare Vitamin shoppe property plant and equipment guided risk assessment.	\$0.00	3.9	\$0.00
Collins, Mikaela	Review prior year goodwill and tradenames workspace to create a testing plan and questions for the current year.	\$0.00	0.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Collins, Mikaela	Update lease guided risk assessment analytics.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review responses to outstanding questions regarding status of specific workpapers (GRAs, Use of Internal Audit).	\$0.00	0.5	\$0.00
Collins, Mikaela	Research legal letter template.	\$0.00	0.2	\$0.00
Collins, Mikaela	Update legal testing summary memo.	\$0.00	0.1	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte) to discuss testing template for impairment expense.	\$0.00	0.4	\$0.00
Collins, Mikaela	Call with Z. Weston, M. Sciano (Deloitte) to discuss audit status and account areas the team is prioritizing.	\$0.00	0.5	\$0.00
Collins, Mikaela	Clear review notes on the company's code of conduct.	\$0.00	0.1	\$0.00
Dakshesh, Chitta	Perform journal entry data reconciliation.	\$0.00	3.0	\$0.00
Dakshesh, Chitta	Perform pet supplies plus journal entry data reconciliation	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the impairment expense guided risk assessment with year-end considerations over goodwill impairment.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the consideration of the internal audit memorandum with the year-end internal audit plan information.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to review the American Freight selling, general, and administrative expense substantive testing for current year expense expectations.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Prepare professional fees expense selections from the Franchise Group journal entry detail.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss audit status, work queues for remainder of week including impairment analysis and accounts payable testing.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Add the company-specific risk premiums, long-term growth rates, and weighted- average cost of capital percentages to the July impairment analysis.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the July impairment analysis to include December 2024 financials.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the goodwill and tradename guided risk assessment with year-end considerations over goodwill impairment.	\$0.00	1.4	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) to discuss status on areas to be completed pertaining to debt workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding areas to be completed pertaining to debt workpapers.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) to discuss notes to interest expense workpaper.	\$0.00	2.5	\$0.00
Hussain, Sofia	Prepare for upcoming fraud brainstorming session with M. Alano (Deloitte).	\$0.00	1.1	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) relating to profiling approach for journal entry testing of Vitamin Shoppe Inc.	\$0.00	3.2	\$0.00
Jhawar, Rohit	Prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Pet Supplies Plus franchisee Equity testing approach and support needed from client.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Wag N Wash franchisee general and administrative testing approach and potential adjustments.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Read accounting articles in preparation for team fraud discussion.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review National Advertising Fund standalone audit scoping workpaper.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review accrued salaries and wages detail testing workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review workers compensation liability substantive testing workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with M. Smith, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing, client responses, and audit scope.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising standalone audit scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Wag N Wash Franchising advertising sales & other revenue substantive testing workpaper.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review Wag N Wash Franchising royalties revenue substantive testing workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Wag N Wash Franchising standalone audit scoping workpaper.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Update Pet Supplies Plus standalone audit opinion.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with S. Joseph (Pet Supplies Plus) regarding subtractive items testing within cash workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update mapping of data fields for journal entry testing analysis.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Keast, Elizabeth	Discussion with M. Steffens, M. Sciano (Deloitte) to discuss Pet Supplies Plus debt testing approach.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding areas to be completed pertaining to debt workpapers.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) to discuss status on areas to be completed pertaining to debt workpaper.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Set up accrued interest substantive testing workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Review reference accrued interest workpapers to finalize the testing approach of accrued interest testing.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) to discuss notes to interest expense workpaper.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Prepare salary expense workpaper.	\$0.00	3.1	\$0.00
Kumar, Ravi	Complete cycle count testing.	\$0.00	2.0	\$0.00
Mabry, Emma	Continue to document application admin access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document Vitamin Shoppe application admin access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Update inventory average cost for stores testing.	\$0.00	0.8	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss lease additions selections.	\$0.00	0.5	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss lease modification selections.	\$0.00	0.5	\$0.00
Manocha, Semantika	Analyze the fluctuations at the Pet supplies plus trial balance account level.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss lease reconciliation to general ledger.	\$0.00	0.8	\$0.00
Manocha, Semantika	Prepare lease unreconciled query for client.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Manocha, Semantika	Perform test of details selections for lease additions and modifications.	\$0.00	0.6	\$0.00
Manocha, Semantika	Analyze the lease detail to reconcile to general ledger.	\$0.00	2.5	\$0.00
Manocha, Semantika	Analyze the lease roll forward to reconcile to general ledger.	\$0.00	0.8	\$0.00
Manocha, Semantika	Document significant fluctuations in the trial balance account balances period over period.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) regarding finalization of inventory price testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Resolve secondary level review open comments on testing workpapers of inventory average cost related to distribution centers.	\$0.00	0.7	\$0.00
Manocha, Semantika	Continue to analyze changes in the Pet Supplies Plus analytics based on the revised version of trial balance provided by the client.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review financial statement group audit scoping considerations.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review fraud scoping workpaper considerations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Discussion with B. Khanduja regarding vendor listing selections, Cash testing and accrued interest testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to review the American Freight selling, general, and administrative expense substantive testing for current year expense expectations.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review fixed asset selection testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss audit status, work queues for remainder of week including impairment analysis and accounts payable testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accrued expenses testing area.	\$0.00	2.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Parodi, Carlos	Review impairment testing approach considerations.	\$0.00	1.6	\$0.00
Peterson, Jack	Document warehouse management system user provisioning and deprovisioning controls.	\$0.00	4.0	\$0.00
Peterson, Jack	Analyze submitted evidence and document Azure change management control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review cash substantive testing workpaper of Vitamin Shoppe Inc.	\$0.00	3.5	\$0.00
Saraogi, Astha	Discussion with R. Jhavar (Deloitte) relating to profiling approach for journal entry testing of Vitamin Shoppe Inc.	\$0.00	3.2	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) to discuss status on areas to be completed pertaining to debt workpaper.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review amendments to Franchise debt agreement.	\$0.00	3.6	\$0.00
Sciano, May	Call with Z. Weston, M. Collins (Deloitte) to discuss progress of audit testing status.	\$0.00	0.5	\$0.00
Sciano, May	Prepare selections for FRG professional fees.	\$0.00	0.3	\$0.00
Sciano, May	Discussion with M. Steffens, M. Sciano (Deloitte) to discuss Pet Supplies Plus debt testing approach.	\$0.00	0.5	\$0.00
Sciano, May	Review fraud brainstorming slides with fraud specialist edits.	\$0.00	0.5	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss lease reconciliation to general ledger.	\$0.00	0.8	\$0.00
Singhal, Vasu	Clear review notes on Inventory workpaper.	\$0.00	0.7	\$0.00
Singhal, Vasu	Review inventory count testing workpaper.	\$0.00	1.1	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) regarding finalization of inventory price testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Singhal, Vasu	Assess notes to inventory workpaper.	\$0.00	0.7	\$0.00
Smith, Matthew	Discussion with E. Keast, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing, client responses, and audit scope.	\$0.00	0.2	\$0.00
Smith, Matthew	Document analytical questions while closing review notes within the scoping workpaper.	\$0.00	1.3	\$0.00
Smith, Matthew	Resolve review notes incorporating changes into testing for Wag N Wash Franchise audit substantive analytic testing.	\$0.00	2.3	\$0.00
Smith, Matthew	Review draft staff communications prior to distribution to client - related to AP testing.	\$0.00	0.6	\$0.00
Smith, Matthew	Review draft staff communications prior to distribution to client - related to accrued expense testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Review draft staff communications prior to distribution to client - related to equity testing.	\$0.00	0.7	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Pet Supplies Plus franchisee Equity testing approach and support needed from client.	\$0.00	0.1	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Wag N Wash franchisee general and administrative testing approach and potential adjustments.	\$0.00	0.2	\$0.00
Sri Priya, Pocha	Review the journal entry data for pet supplies.	\$0.00	3.0	\$0.00
Steffens, Marilyn	Discussion with E. Keast, M. Sciano (Deloitte) to discuss Pet Supplies Plus debt testing approach.	\$0.00	0.5	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Pet Supplies Plus franchisee Equity testing approach and support needed from client.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Wag N Wash franchisee general and administrative testing approach and potential adjustments.	\$0.00	0.2	\$0.00
Walker, Jana	Update equity testing to address review notes.	\$0.00	0.3	\$0.00
Walker, Jana	Perform General & Administrative Expense Substantive Analytical Procedures testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	General & Administrative Expense Substantive Analytical Procedures testing workpaper - analyze current year balances.	\$0.00	0.9	\$0.00
Walker, Jana	Update testing workpaper for Wag N Wash financial statement scoping.	\$0.00	0.3	\$0.00
Walker, Jana	Review support provided on Deloitte Connect for client status meeting.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus franchising equity rollforward testing.	\$0.00	0.3	\$0.00
Walker, Jana	Perform Wag N Wash Other Liabilities testing.	\$0.00	1.8	\$0.00
Walker, Jana	Wag N Wash Other Assets and Liabilities testing - pull client detail files and inspect balance support files, analyze the nature of the accounts, and aggregate data for testing.	\$0.00	1.4	\$0.00
Walker, Jana	Perform Pet Supplies plus standalone equity risk assessment documentation.	\$0.00	1.4	\$0.00
Walker, Jana	Made selections for Pet supplies plus equity testing.	\$0.00	0.6	\$0.00
Walker, Jana	General & Administrative Expense Substantive Analytical Procedures testing workpaper - analyze current year balances.	\$0.00	0.4	\$0.00
Walker, Jana	Pull Goodwill data related to equity testing to analyze changes in balances and document within workpaper.	\$0.00	1.1	\$0.00



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## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/19/2025				
Walker, Jana	Discussion with E. Keast, M. Smith (Deloitte) to discuss Pet Supplies Plus standalone testing, client responses, and audit scope.	\$0.00	0.2	\$0.00
Walker, Jana	Perform Pet supplies plus standalone equity rollforward testing.	\$0.00	0.8	\$0.00
Walker, Jana	Review Deloitte Connect for support provided for Wag N Wash audit.	\$0.00	0.4	\$0.00
Weston, Zachary	Review case study in preparation for fraud brainstorming meeting.	\$0.00	0.4	\$0.00
Weston, Zachary	Call with M. Collins, M. Sciano (Deloitte) to discuss audit status.	\$0.00	0.5	\$0.00
Weston, Zachary	Review fraud brainstorming slides.	\$0.00	0.4	\$0.00
Yadav, Pragati	Perform Leases Modification testing.	\$0.00	3.2	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss lease modification selections.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss lease additions selections.	\$0.00	0.5	\$0.00
Yadav, Pragati	Document inventory price testing (stores) supports.	\$0.00	1.1	\$0.00
Yadav, Pragati	Clear notes to inventory price testing (stores).	\$0.00	0.9	\$0.00
Yadav, Pragati	Document lease supports pertaining to additions of new leases in FY 2024.	\$0.00	4.0	\$0.00
Zaorski, Michal	Review inventory testing extrapolation workpaper.	\$0.00	0.5	\$0.00
Zaorski, Michal	Reviewed status of audit testing.	\$0.00	1.0	\$0.00
Zaorski, Michal	Review inventory testing workpapers.	\$0.00	1.0	\$0.00
02/20/2025				
Alano, Michelle	Brainstorm preparation.	\$0.00	1.0	\$0.00
Alas, Brendan	Research journal entry variances to the trial balance.	\$0.00	3.7	\$0.00
Alas, Brendan	Review prior year journal entry procedures to see how it is applicable to current year testing.	\$0.00	3.4	\$0.00
Alas, Brendan	Review prior year journal entry testing to identify the transaction type.	\$0.00	2.6	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss year end lease liability considerations for operating lease risk assessment.	\$0.00	0.4	\$0.00
Bellora, Brandon	Update software account not significant workpaper for year end considerations.	\$0.00	4.2	\$0.00
Bellora, Brandon	Meeting with D. Garg, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of testing not started in the Franchise Group audit file.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss goodwill impairment analysis and accounts payable & accrued expense selections.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update definite lived intangibles workpaper for year end considerations to remove interim language.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss sampling from accrued miscellaneous expenses support.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss sampling of American Freight accounts payable and accrued expenses.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review company's legal letter to be sent to attorneys for legal confirmation testing.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review legal counsel confirmation selections for testing of legal accrual.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss year end lease liability considerations for operating lease risk assessment.	\$0.00	0.4	\$0.00
Dada, Hajira	Worked on American Freight fiscal calendar.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, D. Garg, B. Khanduja, M. Parodi (Deloitte) to discuss status of open audit areas across the audit file.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss goodwill impairment analysis and accounts payable & accrued expense selections.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Bellora, B. Khanduja, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of open areas across the audit file.	\$0.00	0.4	\$0.00
Garg, Divya	Discussion with A. Saraogi, B. Khanduja (Deloitte) regarding accrued interest testing related queries.	\$0.00	3.1	\$0.00
Garg, Divya	Meeting with B. Khanduja, Z. Weston (Deloitte) to discuss accrued interest testing approach.	\$0.00	0.5	\$0.00
Hussain, Sofia	Prepare for the 2/23 fraud brainstorming meeting.	\$0.00	0.2	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.8	\$0.00
Jhawar, Rohit	Set up journal entry testing on Journal Entry Tool.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	3.2	\$0.00
Keast, Elizabeth	Review updated National Advertising Fund scoping.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updated Wag N Wash Franchising financial statement audit scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Wag N Wash revenue testing approach and applicable support files.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with M. Smith, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing and audit scope.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Meeting with V. Singhal (Deloitte) to finalize Inventory Average Cost - Testing approach.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Keast, Elizabeth	Review memorandum documenting review of predecessor auditor workpapers.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review updated Wag N Wash Franchising revenue analytic testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Document audit opinion considerations memo.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with P. Yadav, V. Singhal, M. Smith, S. Manocha (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Perform concluding financial statement analytics for Buddy's component.	\$0.00	2.5	\$0.00
Khanduja, Bhavya	Prepare accrued interest workpaper including interest payment testing for FY 2024.	\$0.00	4.1	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, Z. Weston (Deloitte) to discuss accrued interest testing approach.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Meeting with B. Bellora, D. Garg, E. Fitzpatrick, M. Parodi (Deloitte) to discuss status of open areas across the audit file pertaining to cash and financial analytics.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi, D. Garg (Deloitte) regarding accrued interest testing related queries.	\$0.00	3.1	\$0.00
Khanduja, Bhavya	Email K. Scholes (Franchise Group) to request certain debt amendments and interest payment schedules for FY 24.	\$0.00	0.5	\$0.00
Kumar, Ravi	Work on evaluation of misstatements.	\$0.00	2.0	\$0.00
Mabry, Emma	Document application password access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document application change management access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal (Deloitte) to discuss lease modification and additions testing support needed.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Manocha, Semantika	Review lease additions support provided by client.	\$0.00	1.0	\$0.00
Manocha, Semantika	Prepare questions related to operating lease testing to send out to Shimeng (Pet supplies plus).	\$0.00	1.5	\$0.00
Manocha, Semantika	Meeting with P. Yadav, V. Singhal, E. Keast, M. Smith (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to discuss lease modification testing supports and finalize additions to lease testing follow ups.	\$0.00	0.8	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to finalize the approach for Inventory Average Cost Testing.	\$0.00	0.9	\$0.00
Manocha, Semantika	Review operating lease modifications testing.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to prepare lease modification and additions testing supports open items and questions.	\$0.00	0.5	\$0.00
Manocha, Semantika	Review trial balance level fluctuations for Pet Supplies Plus concluding analytics.	\$0.00	1.0	\$0.00
Manocha, Semantika	Perform reconciliation between general ledger and the updated lease detail.	\$0.00	0.3	\$0.00
Manocha, Semantika	Review the supporting documentation for operating lease additions testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review store listing information testing considerations.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review group audit scoping considerations.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss sampling from accrued miscellaneous expenses support.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss sampling of American Freight accounts payable and accrued expenses.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review selections for accounts payable and accrued testing workspace.	\$0.00	1.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss goodwill impairment analysis and accounts payable & accrued expense selections.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing group audit scoping considerations.	\$0.00	3.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, D. Garg, B. Khanduja, E. Fitzpatrick (Deloitte) to discuss status of open areas across the audit file.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss selection sampling approach of accrued expenses for American Freight.	\$0.00	0.3	\$0.00
Peterson, Jack	Document infrastructure admin access control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document retail point user provisioning and deprovisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Set up profiling for journal entry testing in tool for journal entry testing.	\$0.00	3.4	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, D. Garg (Deloitte) regarding accrued interest testing related queries.	\$0.00	3.1	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss selection sampling approach of accrued expenses for American Freight.	\$0.00	0.3	\$0.00
Sciano, May	Organize staffing assignments for weekly priority tasks.	\$0.00	0.2	\$0.00
Shekhar, Swapnil	Review journal entry testing data reconciliation worksheet.	\$0.00	2.0	\$0.00
Singhal, Vasu	Meeting with S. Manocha, P. Yadav (Deloitte) to discuss lease modification and additions testing support needed.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Singhal, Vasu	Review support provided on Deloitte Connect for cost of sales testing.	\$0.00	0.2	\$0.00
Singhal, Vasu	Meeting with E. Keast (Deloitte) to finalize Inventory Average Cost - Testing approach.	\$0.00	0.2	\$0.00
Singhal, Vasu	Preparing queries pertaining to leases area to be sent out to the client.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with P. Yadav, S. Manocha, E. Keast, M. Smith (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Singhal, Vasu	Meeting with P. Yadav (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Singhal, Vasu	Assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to finalize the approach for Inventory Average Cost Testing.	\$0.00	0.9	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Wag N Wash revenue testing approach and applicable support files.	\$0.00	0.3	\$0.00
Smith, Matthew	Perform risk assessment documentation for select income statement balances for Pet Supplies Plus Franchise audit.	\$0.00	0.3	\$0.00
Smith, Matthew	Perform risk assessment documentation for select income statement balances for Pet Supplies Plus National Advertising fund audit.	\$0.00	0.2	\$0.00
Smith, Matthew	Perform risk assessment documentation for select income statement balances for Pet Wag N Wash Franchise audit.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Smith, Matthew	Meeting with P. Yadav, V. Singhal, E. Keast, S. Manocha (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with E. Keast, J. Walker (Deloitte) to discuss Pet Supplies Plus standalone testing and audit scope.	\$0.00	0.1	\$0.00
Sood, Abhinav	Work on debt risk assessment analytics.	\$0.00	5.4	\$0.00
Sood, Abhinav	Set up Interest expense substantive testing.	\$0.00	2.3	\$0.00
Sri Priya, Pocha	Review initial data quality checks for American Freight journal entry data.	\$0.00	3.5	\$0.00
Vineyard, Bradley	Review engagement team fraud brainstorming deck used to facilitate fraud brainstorming discussion.	\$0.00	0.2	\$0.00
Walker, Jana	Update Pet Supplies Plus equity testing workpaper to address review notes.	\$0.00	0.6	\$0.00
Walker, Jana	Perform Wag N Wash Other Liabilities testing.	\$0.00	1.4	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Pet Supplies Plus standalone testing and audit scope.	\$0.00	0.1	\$0.00
Walker, Jana	Analyze approach for accounts new to audit scope in FY24 and update scoping and tracking workpapers.	\$0.00	0.2	\$0.00
Walker, Jana	Updated scoping and tracking workpapers in teams.	\$0.00	0.3	\$0.00
Walker, Jana	Analyze approach for accounts new to audit scope in FY24.	\$0.00	0.2	\$0.00
Walker, Jana	Review detail related to parent loans, analyzed and documented results.	\$0.00	0.7	\$0.00
Walker, Jana	Meeting with E. Keast, M. Smith (Deloitte) to discuss Wag N Wash revenue testing approach and applicable support files.	\$0.00	0.3	\$0.00



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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Walker, Jana	Prepare for upcoming meeting with engagement team by accessing connect to view status of open items and updating notes.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus Other Liabilities testing.	\$0.00	1.7	\$0.00
Walker, Jana	Perform Wag N Wash Other Assets testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Review financial statement group audit scoping workpaper.	\$0.00	0.6	\$0.00
Weston, Zachary	Review cash transactions between Franchise Group and Freedom VCM, Inc. for classification in financial statements.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss accrued interest testing approach.	\$0.00	0.5	\$0.00
Weston, Zachary	Review the equity reconciliation and rollforward from prior year to year end.	\$0.00	1.3	\$0.00
Weston, Zachary	Email K. Scholes (Franchise Group) regarding intercompany and equity elimination questions.	\$0.00	0.2	\$0.00
Weston, Zachary	Review American Freight receivable reconciliation.	\$0.00	0.7	\$0.00
Yadav, Pragati	Prepare Pet Supplies Plus year end concluding analytics.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha, V. Singhal (Deloitte) to discuss lease modification and additions testing support needed.	\$0.00	1.6	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease disposals testing.	\$0.00	1.5	\$0.00
Yadav, Pragati	Document supports relating to inventory price testing for stores.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to discuss lease modification testing supports and finalize additions to lease testing follow ups.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/20/2025				
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to prepare lease modification and additions testing supports open items and questions.	\$0.00	0.5	\$0.00
Yadav, Pragati	Meeting with V. Singhal, E. Keast, M. Smith, S. Manocha (Deloitte) to discuss the status of audit areas for inventory, operating leases, revenue, cost of sales.	\$0.00	0.4	\$0.00
Yadav, Pragati	Meeting with V. Singhal (Deloitte) to discuss the status of audit areas in terms of progress made for inventory, operating leases, revenue, cost of sales.	\$0.00	0.3	\$0.00
Yadav, Pragati	Draft lease testing follow up queries for L. Fredericks (Deloitte).	\$0.00	1.5	\$0.00
02/21/2025				
Alano, Michelle	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Alas, Brendan	Meeting with M. Sciano, B. Bellora, J. Wintrow, C. Johnson (Deloitte) to discuss American Freight Audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by entity testing.	\$0.00	0.4	\$0.00
Alas, Brendan	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Bellora, Brandon	Meeting with M. Sciano, B. Alas, J. Wintrow, C. Johnson (Deloitte) to discuss American freight audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by entity testing.	\$0.00	0.4	\$0.00
Bellora, Brandon	Clear notes to property plant and equipment analytic.	\$0.00	5.0	\$0.00
Bellora, Brandon	Reconcile quarter 4 journal entry testing to November trial balance.	\$0.00	3.0	\$0.00
Bellora, Brandon	Prepare substantive testing selections for Vitamin shoppe accounts payable.	\$0.00	1.5	\$0.00
Collins, Mikaela	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Collins, Mikaela	Review the engagement team's open questions for Zack Weston regarding leases and reporting.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review the legal procedure memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review documentation to support the external legal counsel confirmation selections.	\$0.00	1.4	\$0.00
Collins, Mikaela	Update the property, plant, and equipment guided risk assessment for year end considerations.	\$0.00	0.2	\$0.00
Dada, Hajira	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Donlon, Richard	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Fitzpatrick, Emily	Review the prior year version of the non-routine transaction review control.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the Sylvan Gain on Sale supporting documentation to use in documenting the non-routine transaction review control.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the Non-Routine Transaction Review control based on supporting documentation provided by client.	\$0.00	4.7	\$0.00
Garg, Divya	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Garg, Divya	Address review notes on the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Address review notes on the interest testing workpaper.	\$0.00	1.4	\$0.00
Garg, Divya	Update the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Goldblatt, Joel	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Hussain, Sofia	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) on setting up test to be performed and threshold discussion for journal entry testing on Journal Entry Tool.	\$0.00	3.3	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Prepare journal entry testing on Journal Entry Testing Dashboard.	\$0.00	4.2	\$0.00
Jhawar, Rohit	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Johnson, Charles	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Johnson, Charles	Meeting with M. Sciano, B. Bellora, B. Alas, J. Wintrow (Deloitte) to discuss American Freight Audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by entity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Draft opinion for National Audit Fund financial statements.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Draft opinion for Pet Supplies Plus Franchising financial statements.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Draft opinion for Wag N Wash Franchising financial statements.	\$0.00	0.3	\$0.00

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## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Keast, Elizabeth	Create requests in Connect for credit card receivables testing.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Review new version of financials of Franchise Group for year ended 12/28/2024 shared by Franchise Group and compared it with prior version.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Finalize selections for interest payment, document.	\$0.00	2.3	\$0.00
Khanduja, Bhavya	Finalize headcount listing testing pertaining to salary expense substantive analytical procedure.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Discussion with A. Sood (Deloitte) regarding debt and interest risk assessment and analytics for year ended 12/28/2024.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Finalize concluding financial statement analytics for Buddy's component.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss testing of accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Kumar, Ravi	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Kumar, Ravi	Email to Kathleen. B (The Vitamin Shoppe) for legal confirmation.	\$0.00	0.5	\$0.00
Lnu, Simran	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

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## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Mabry, Emma	Documented application password access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Continued to document application admin access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Review inventory misstatement workpaper.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Manocha, Semantika	Finalize the inventory misstatement workpaper.	\$0.00	0.2	\$0.00
Parodi, Carlos	Review group audit scoping workpaper.	\$0.00	2.4	\$0.00
Parodi, Carlos	Review store listing information testing considerations.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review fraud brainstorm PowerPoint slides.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review search for unreported liabilities testing considerations.	\$0.00	2.0	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss testing of accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Saraogi, Astha	Discussion with R. Jhavar (Deloitte) on setting up test to be performed and threshold discussion for journal entry testing on Journal Entry Tool.	\$0.00	3.3	\$0.00
Saraogi, Astha	Review revised revenue testing workpaper of Vitamin Shoppe Inc.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Saraogi, Astha	Review American Freight Salaries expense workpaper.	\$0.00	2.8	\$0.00
Saraogi, Astha	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Sciano, May	Clear notes on the summary of practice alerts.	\$0.00	0.3	\$0.00
Sciano, May	Clear notes on the understanding the entity risk assessment.	\$0.00	1.3	\$0.00
Sciano, May	Addressed partner comments on materiality assessment.	\$0.00	1.5	\$0.00
Sciano, May	Review the non-routine transaction control.	\$0.00	0.3	\$0.00
Sciano, May	Clear notes on the Q1/Q2 journal entry testing.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with B. Bellora, B. Alas, J. Wintrow, C. Johnson (Deloitte) to discuss American Freight Audit testing plan, items to be completed over the next two weeks including journal entry testing and information prepared by entity testing.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for revenue testing.	\$0.00	0.1	\$0.00
Singhal, Vasu	Review support provided on Deloitte Connect for inventory testing.	\$0.00	0.2	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Singhal, Vasu	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Smith, Matthew	Review other asset and other liability selections for Pet Supplies Franchise audit.	\$0.00	0.9	\$0.00
Smith, Matthew	Review other asset and other liability selections for Wag N Wash Franchise audit.	\$0.00	1.4	\$0.00
Smith, Matthew	Review draft staff communications related to other asset / liability testing.	\$0.00	0.4	\$0.00
Smith, Matthew	Perform equity testing for Pet Supplies Plus standalone audit.	\$0.00	1.3	\$0.00
Sood, Abhinav	Discussion with A. Sood (Deloitte) regarding debt and interest risk assessment and analytics for year ended 12/28/2024.	\$0.00	2.0	\$0.00
Sood, Abhinav	Work on debt guided risk assessment.	\$0.00	1.7	\$0.00
Sood, Abhinav	Work on workpaper American Freight salaries expense testing.	\$0.00	1.7	\$0.00
Sood, Abhinav	Work on debt analytics workpaper.	\$0.00	4.1	\$0.00
Sood, Abhinav	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Steffens, Marilyn	Meeting with B. Vineyard, Z. Weston, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Thomas, Ronnie	Journal entry testing of Freedom Pet Supplies Plus.	\$0.00	2.0	\$0.00
Vineyard, Bradley	Meeting with Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Walker, Jana	Update audit scoping file formulas.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Pet Supplies Plus equity reconciliation testing.	\$0.00	1.3	\$0.00
Walker, Jana	Update connect request to include account and company code.	\$0.00	0.7	\$0.00
Walker, Jana	Perform Wag N Wash Other Assets testing.	\$0.00	0.8	\$0.00
Walker, Jana	Equity testing; review rollforward uploaded within connect by client.	\$0.00	0.4	\$0.00
Walker, Jana	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Walker, Jana	Review support provided on Deloitte Connect for client status meeting.	\$0.00	0.3	\$0.00
Walker, Jana	Organize workspaces to categorize workpapers and structured data by associated audit.	\$0.00	0.6	\$0.00
Walker, Jana	Review support provided by client on Deloitte Connect for payable testing.	\$0.00	0.2	\$0.00
Weston, Zachary	Review Franchise Group intercompany activity and impact to equity statement.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/21/2025				
Weston, Zachary	Meeting with B. Vineyard, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Weston, Zachary	Review American Freight trial balance as of January 2025 compared to December 2024.	\$0.00	0.8	\$0.00
Wintrow, Jonathan	Meeting with M. Sciano, B. Bellora, B. Alas, C. Johnson (Deloitte) to discuss American freight audit testing plan, items to be completed over the next two weeks including journal entry testing and information produced by the entity testing.	\$0.00	0.4	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease expense testing.	\$0.00	3.0	\$0.00
Yadav, Pragati	Perform Pet Supplies Plus lease rollforward testing.	\$0.00	2.0	\$0.00
Yadav, Pragati	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Yadav, Pragati	Perform inventory substantive analytics testing workpaper.	\$0.00	2.0	\$0.00
Zaorski, Michal	Review vendor allowances testing workbook.	\$0.00	1.5	\$0.00
Zaorski, Michal	Meeting with B. Vineyard, Z. Weston, M. Steffens, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
02/22/2025				
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Singhal, Vasu	Prepare queries pertaining to inventory area to be sent out to the client.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/22/2025				
Smith, Matthew	Review equity testing for pet supplies plus standalone audit.	\$0.00	1.8	\$0.00
02/24/2025				
Alas, Brendan	Set up reporting package tie out to the trial balance.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update legal selection for conflict of interest considerations.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss quantitative and qualitative considerations for guided risk assessment related to going concern.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare going concern guided risk assessment based on considerations from meeting with M. Sciano (Deloitte).	\$0.00	3.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss lease testing and professional fees testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Create vendor payment selection from vitamin shoppe vendor payment listing for subsequent disbursement testing.	\$0.00	2.1	\$0.00
Collins, Mikaela	Respond to team email (M. Sciano and Z. Weston - Deloitte) regarding status of the audit engagement.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Dakshesh, Chitta	Prepare journal entry dashboard for Q1Q4 FY24 Freedom Pet Supplies.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Format and prepare the data specialists deliverables for journal entry testing.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Fitzpatrick, Emily	Update significant accounts on the Franchise Group consolidated leadsheet with references to applicable testing in the audit file.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the Franchise Group consolidated leadsheet for the updated trial balance per group scoping.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the design and implementation section of the non-routine transaction control card.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Select individual invoices for Franchise Group professional fees testing from selection support.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Email J. Buckley, H. Singh (client) with invoice support for professional fees testing.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the analysis paragraphs in the non-significant account workpaper for software.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Calculate the total debit balance of the accounts payable accounts at the Vitamin Shoppe component.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss lease testing and professional fees testing.	\$0.00	0.5	\$0.00
Garg, Divya	Discussed with B. Khanduja (Deloitte) regarding changes to be made to interest expense amounts based on revised schedule from client.	\$0.00	1.2	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding status of debt workpaper and interest workpapers.	\$0.00	0.5	\$0.00
Garg, Divya	Review the financing fees testing workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Review the accrued interest workpaper.	\$0.00	1.3	\$0.00
Hammond, Jazzmaine	Document inventory control testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Prepare journal entry deliverable workpaper.	\$0.00	4.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Jhawar, Rohit	Continue to prepare journal entry deliverable workpaper.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Prepare Test 3- "Unrelated account" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) for profile setup for test 3- "Unrelated account" in journal entry testing.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Review updated testing status tracker.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding testing approach of franchising long-term assets and liabilities.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with D. McNamara (Pet Supplies Plus), M. Steffens (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Attend audit status update meeting A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, M. Smith (Deloitte).	\$0.00	0.4	\$0.00
Keast, Elizabeth	Close notes on Pet Supplies Plus consolidated stand alone audit opinion.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Close notes on The National Audit Fund (legal entity name) audit opinion.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Close notes on Wag N Wash Franchising, LLC (legal entity name) audit opinion.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updates to Wag N Wash scoping workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Close notes on Pet Supplies Plus Franchising, LLC (legal entity name) audit opinion.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare agenda for audit status update meeting with client.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with S. Joseph (Pet Supplies Plus), M. Smith (Deloitte) regarding credit card receivables testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding credit card receivables testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) regarding changes to be made to interest expense amounts based on revised schedule from client.	\$0.00	1.2	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding status of debt workpaper and interest workpapers.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Prepare summary for debt agreements in debt workpaper.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update accrued Interest workpaper.	\$0.00	4.5	\$0.00
Khanduja, Bhavya	Update impairment documentation in Buddy's concluding analytics workpaper.	\$0.00	1.3	\$0.00
Khanduja, Bhavya	Update Buddy's concluding analytics workpaper.	\$0.00	1.9	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Kumar, Ravi	Close notes on understanding the entity guided risk assessment.	\$0.00	1.0	\$0.00
Lnu, Simran	Document Vitamin Shoppe revenue testing.	\$0.00	3.0	\$0.00
Mabry, Emma	Analyze submitted evidence and documented application user access review access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document Vitamin shoppe segregation of duties memos.	\$0.00	4.0	\$0.00
Manocha, Semantika	Prepare lease testing working paper performing substantive analytical procedures on type of activities within lease rollforward like payments, expense.	\$0.00	2.2	\$0.00
Manocha, Semantika	Prepare lease testing working paper testing additions to leases.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Manocha, Semantika	Prepare lease testing working paper - testing modifications/remeasurements of leases.	\$0.00	2.9	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss leases and inventory testing.	\$0.00	0.3	\$0.00
Manocha, Semantika	Prepare lease testing working paper performing reconciliations to general ledger.	\$0.00	2.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss leases modification testing selections.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss lease testing and professional fees testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss accounts payable selections to be made for American Freight.	\$0.00	0.6	\$0.00
Peterson, Jack	Document WMS change management control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document Retail Point admin control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding status of debt workpaper and interest workpapers.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) for profile setup for test 3- "Unrelated account" in journal entry testing.	\$0.00	1.9	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss accounts payable selections to be made for American Freight.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss quantitative and qualitative considerations for guided risk assessment related to going concern.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Sciano, May	Develop testing approach for Vitamin Shoppe search for unrecorded liabilities test.	\$0.00	1.0	\$0.00
Shekhar, Swapnil	Review workpapers for data specialist procedures performed for journal entry testing.	\$0.00	2.0	\$0.00
Singhal, Vasu	Perform review of inventory working papers.	\$0.00	0.7	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss leases and inventory testing.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss leases modification testing selections.	\$0.00	0.8	\$0.00
Smith, Matthew	Discussion with S. Joseph (Pet Supplies Plus), E. Keast (Deloitte) regarding credit card receivables testing.	\$0.00	0.3	\$0.00
Smith, Matthew	Review cash testing performed by Pet Supplies Plus internal audit, including summarizing questions and comments.	\$0.00	3.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding credit card receivables testing.	\$0.00	0.6	\$0.00
Smith, Matthew	Attend audit status update meeting A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), M. Steffens, E. Keast (Deloitte).	\$0.00	0.4	\$0.00
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding testing approach of franchising long-term assets and liabilities.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review substantive testing workpapers for revenue.	\$0.00	1.6	\$0.00
Steffens, Marilyn	Attend audit status update meeting A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus), E. Keast, M. Smith (Deloitte).	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with D. McNamara (Pet Supplies Plus), E. Keast (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review opinion for Pet Supplies Franchising audit.	\$0.00	2.1	\$0.00
Walker, Jana	Close notes in Accrued Expense testing workpaper.	\$0.00	0.1	\$0.00
Walker, Jana	Pet Supplies Plus Franchise AP testing - pull support and uploading clarification for client to connect.	\$0.00	0.4	\$0.00
Walker, Jana	Wag N Wash Franchise Accounts Payable testing - pull support and uploading clarification for client to connect.	\$0.00	0.3	\$0.00
Walker, Jana	Close notes within equity testing workpaper.	\$0.00	0.7	\$0.00
Weston, Zachary	Meeting with M. Parodi, Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss audit status focusing on areas to be completed.	\$0.00	0.7	\$0.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss operating leases testing approach and status.	\$0.00	0.9	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/24/2025				
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss related party transactions review.	\$0.00	0.4	\$0.00
Zaorski, Michal	Review legal expense to understand what firms are used for what cases.	\$0.00	0.2	\$0.00
02/25/2025				
Alas, Brendan	Profiled journal entries for further testing.	\$0.00	9.2	\$0.00
Alas, Brendan	Reconcile journal entry population.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update quantitative risk factors in going concern guided risk assessment.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Bellora, Brandon	Reconcile vendor payment listing to subsequent disbursement bank statements.	\$0.00	4.0	\$0.00
Collins, Mikaela	Clear review notes within the legal letter template to be used for external counsel confirmations.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review Vitamin Shoppe depreciation expense testing.	\$0.00	1.1	\$0.00
Collins, Mikaela	Review the company's goodwill and intangible asset process narrative.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss considerations over the completeness and accuracy of the property plant and equipment roll forward schedule.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review Vitamin Shoppe property, plant and equipment selection support.	\$0.00	0.3	\$0.00
Dakshesh, Chitta	Prepare procedure memorandum for Q1Q4 FY24 Freedom Pet Supplies.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Close review notes on the documentation of engagement quality review workpaper.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Fitzpatrick, Emily	Review the non-routine transaction control card for open comments.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the American Freight other general operating expense substantive testing for gain/loss on sale of assets expectation.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Revise substantive testing on American Freight professional, bank fees, and insurance expenses to remove store count.	\$0.00	0.5	\$0.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) approach to be taken in current year to testing selling, general and administrative expenses for Franchise Group.	\$0.00	0.6	\$0.00
Garg, Divya	Discussion with B. Khanduja (Deloitte) regarding debtor in possession financing substantive analytical procedure approach.	\$0.00	1.8	\$0.00
Garg, Divya	Address review notes in the group audit scoping workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes in the debt testing workpaper.	\$0.00	1.1	\$0.00
Jhawar, Rohit	Continue to prepare journal entry testing workpaper for current year.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Prepare journal entry testing workpaper for current year.	\$0.00	4.1	\$0.00
Jhawar, Rohit	Profile setup for Test 4- "Debits to Revenue" in journal entry testing.	\$0.00	2.9	\$0.00
Jhawar, Rohit	Discuss with M. Zaorski, M. Parodi, R. Kumar, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Jhawar, Rohit	Meeting with M. Zaorski, S. Lnu, A. Saraogi (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
Jones, Brandon	Discussion with M. Steffens, E. Keast (Deloitte) on timing and details of engagement quality reviews.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with B. Jones, M. Steffens (Deloitte) on timing and details of engagement quality reviews.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding timing of report issuances.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Discussion with M. Smith, J. Walker (Deloitte) regarding Pet Supplies Plus equity standalone testing and resolve open notes to same.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Discussion with K. Barrett, A. Vecchioni (client), M. Steffens, M. Smith (Deloitte) regarding testing approach for other assets and liabilities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Perform journal entry testing profiling.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) approach to be taken in current year to testing selling, general and administrative expenses for Franchise Group.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with D. Garg (Deloitte) regarding debtor in possession financing substantive analytical procedure approach.	\$0.00	1.8	\$0.00
Khanduja, Bhavya	Meeting with B. Bellora, M. Parodi, Z. Weston, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss areas to be completed file pertaining to cash and financial analytics.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Prepare summary of people who have not signed independence in the current year in file.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Kumar, Ravi	Discuss with R. Jhawar, M. Zaorski, M. Parodi, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Kumar, Ravi	Review trial balance of Vitamin Shoppe.	\$0.00	1.0	\$0.00
Lnu, Simran	Discuss with R. Jhawar, M. Zaorski, M. Parodi, R. Kumar (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Lnu, Simran	Prepare audit board open request tracker.	\$0.00	0.5	\$0.00
Lnu, Simran	Meeting with M. Zaorski, A. Saraogi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
Mabry, Emma	Review in scope SOC 1 reports and documented the corresponding memo.	\$0.00	4.0	\$0.00
Manocha, Semantika	Prepare a listing of open items to Shimeng (Pet supplies) for areas such as leases, inventory.	\$0.00	0.4	\$0.00
Manocha, Semantika	Work on Pet Supplies Plus concluding analytics which involved analyzing the general ledger account level fluctuations per the established threshold.	\$0.00	2.2	\$0.00
Manocha, Semantika	Work on Pet Supplies Plus Concluding analytics which involved setting up the workpaper per the latest changes in the general ledger accounts.	\$0.00	1.9	\$0.00
Manocha, Semantika	Work on lease testing working paper.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss audit status.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick, B. Khanduja, A. Saraogi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Parodi, Carlos	Discuss with R. Jhawar, M. Zaorski, R. Kumar, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Peterson, Jack	Documented retail point passwords control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document WMS change management control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Meeting with M. Zaorski, S. Lnu, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
Saraogi, Astha	Discussion with D .Garg, B. Khanduja (Deloitte) approach to be taken in current year to testing selling, general and administrative expenses for Franchise Group.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review summary of amendments made to debt agreements.	\$0.00	2.0	\$0.00
Saraogi, Astha	Read debt footnotes in Franchise FY2023 annual report.	\$0.00	1.5	\$0.00
Saraogi, Astha	Meeting with B. Bellora, E. Fitzpatrick, B. Khanduja, M. Parodi, M. Sciano, Z. Weston (Deloitte) to discuss remaining audit testing areas to be completed for the end of the audit engagement.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss overall audit status.	\$0.00	0.7	\$0.00
Sciano, May	Meeting with B. Khanduja, B. Bellora, M. Parodi, Z. Weston, A. Saraogi, E. Fitzpatrick (Deloitte) to discuss weekly tasks completed.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Sciano, May	Call with K. Scholes, J. Arsenault (FRG), Z. Weston (Deloitte) to discuss financial statement presentation.	\$0.00	0.5	\$0.00
Sciano, May	Develop testing approach for American Freight search for unrecorded liabilities testing.	\$0.00	1.6	\$0.00
Singhal, Vasu	Review project plan to assess the pet supplies plus audit engagement status.	\$0.00	0.2	\$0.00
Smith, Matthew	Posted property plant and equipment testing selections on Deloitte Connect.	\$0.00	0.4	\$0.00
Smith, Matthew	Prepare Pet Supplies Plus franchising audit financial statement scoping workpaper.	\$0.00	2.3	\$0.00
Smith, Matthew	Prepare Wag N Wash franchising audit financial statement scoping workpaper.	\$0.00	3.2	\$0.00
Smith, Matthew	Discussion with K. Barrett, A. Vecchioni (client), M. Steffens, E. Keast (Deloitte) regarding testing approach for other assets and liabilities.	\$0.00	0.4	\$0.00
Smith, Matthew	Equity testing updates and closing notes based on discussions.	\$0.00	2.3	\$0.00
Smith, Matthew	Discussion with E. Keast, J. Walker (Deloitte) regarding Pet Supplies Plus equity standalone testing and resolve open notes to same.	\$0.00	0.4	\$0.00
Sri Priya, Pocha	Review manual journal entries to revenue for American Freight.	\$0.00	3.5	\$0.00
Steffens, Marilyn	Discussion with K. Barrett, A. Vecchioni (client), E. Keast, M. Smith (Deloitte) regarding testing approach for other assets and liabilities.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding timing of all report issuances.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Discussion with B. Jones, E. Keast (Deloitte) on timing and details of engagement quality reviews.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Review opinion for Wag N Wash franchise.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Review cash workpaper.	\$0.00	3.1	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/25/2025				
Thomas, Ronnie	Transaction analysis review on Freedom American Freight.	\$0.00	2.0	\$0.00
Vineyard, Bradley	Review overall audit planning memorandum.	\$0.00	0.4	\$0.00
Walker, Jana	Discussion with E. Keast, M. Smith (Deloitte) regarding Pet Supplies Plus equity standalone testing and resolve open notes to same.	\$0.00	0.4	\$0.00
Weston, Zachary	Review scoping workpaper with 2024 balances.	\$0.00	1.4	\$0.00
Weston, Zachary	Meeting with B. Khanduja, B. Bellora, M. Parodi, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss areas to be completed file pertaining to cash and financial analytics.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with K. Scholes, J. Arsenault (FRG), M. Sciano (Deloitte) to discuss audit status and open items.	\$0.00	0.5	\$0.00
Weston, Zachary	Review updated American Freight general ledger accounts.	\$0.00	1.1	\$0.00
Zaorski, Michal	Discuss with R. Jhawar, M. Parodi, R. Kumar, S. Lnu (Deloitte), R. Maietta, H. Singh, L. Andrade, J. Buckley, J. Thomas, J. Canelo (Vitamin Shoppe) status of Vitamin Shoppe open request on audit board and open items queries.	\$0.00	0.5	\$0.00
Zaorski, Michal	Meeting with S. Lnu, A. Saraogi, R. Jhawar (Deloitte) to discuss status of the Vitamin Shoppe overall file status and year-end work.	\$0.00	0.8	\$0.00
02/26/2025				
Alas, Brendan	Document journal entry considerations and testing.	\$0.00	6.0	\$0.00
Alas, Brendan	Discuss with J. Wintrow (Deloitte) regarding American Freight journal entry testing and review journal entry profiling workpaper.	\$0.00	0.7	\$0.00
Bellora, Brandon	Prepare subsidiary reporting package control for fiscal year 2024 considerations.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Bellora, Brandon	Reconcile interim journal entry testing variance to prior year misstatement.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to review the reconciliation of subsequent disbursement payments to bank statements for accrued expense testing.	\$0.00	0.8	\$0.00
Bellora, Brandon	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare vitamin shoppe depreciation analytic using updated scoping considerations.	\$0.00	3.1	\$0.00
Collins, Mikaela	Clear review notes on the operating lease asset guided risk assessment.	\$0.00	0.3	\$0.00
Collins, Mikaela	Clear review notes on Vitamin Shoppe depreciation expense testing.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review client provided support for Vitamin Shoppe Property, Plant, and Equipment selections.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update the company's goodwill and intangible asset process narrative.	\$0.00	0.2	\$0.00
Dakshesh, Chitta	Prepare Journal Entry Dashboard for Q1Q4 FY24 Freedom AF.	\$0.00	1.0	\$0.00
Dakshesh, Chitta	Review journal entry data checking the line counts and identifying where the split is happening in the data.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Franchise Group management representation letter to the embedded version in the audit file.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Update the "using the work of internal auditors and other" policy card for current year considerations.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the tax guided risk assessment analytic with final trial balance numbers.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Fitzpatrick, Emily	Update the analysis paragraphs within the tax guided risk assessment analytic workpaper.	\$0.00	2.5	\$0.00
Garg, Divya	Meeting with B. Khanduja (Deloitte), K. Scholes, A. Ficken (Franchise Group) to discuss debt agreements related queries.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja (Deloitte) to discuss changes in Franchise Group scoping as of year end.	\$0.00	1.5	\$0.00
Garg, Divya	Meeting with K. Scholes, A. Finke (Franchise Group), Z. Weston (Deloitte) regarding debt accounting questions.	\$0.00	0.5	\$0.00
Garg, Divya	Update the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Prepare journal entry testing workpaper for current year.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Review Test 6- "closing entries" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.3	\$0.00
Jhawar, Rohit	Profile setup for Test 9- "entries with keywords" in journal entry testing.	\$0.00	2.6	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) regarding profile setup for Test 6- "closing entries" in journal entry testing.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Complete vendor listing name search testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Perform journal entry testing selection of entries for further testing.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Discussion with N. Burkhart (Grant Thornton), M. Steffens (Deloitte) regarding franchising audits & predecessor auditor procedures.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update predecessor auditor workpaper review memo.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with V. Singhal, S. Manocha, M. Smith (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Keast, Elizabeth	Discussion with K. Barrettm, T. Vecchioni (Pet Supplies Plus) regarding accounting for lease modification.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) to discuss fixed assets additions testing.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte) to discuss changes in Franchise Group scoping as of year end.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Sent independence confirmation email to confirm independence from individuals who had not confirmed independence in Omnia.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Setup independence workpaper for current year.	\$0.00	2.6	\$0.00
Khanduja, Bhavya	Setup salaries expense workpaper for current year for Franchise Group.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Sent out selections for bonus expense testing for Franchise Group.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Meeting with D. Garg (Deloitte), K. Scholes, A. Ficken (Franchise Group) to discuss debt agreements related queries.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Finalize the list of people to whom independence confirmation email has to be sent.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Perform substantive analytical procedure on salaries and wages expense for current year for Franchise Group.	\$0.00	2.6	\$0.00
Kumar, Ravi	Email M. Zaorski, R. Jhawar (Deloitte) regarding overall pending items in the file.	\$0.00	0.5	\$0.00
Kumar, Ravi	Close review notes on distribution center inventory cycle counts.	\$0.00	2.0	\$0.00
Lnu, Simran	Update journal entry adjustment workpaper.	\$0.00	2.5	\$0.00
Lnu, Simran	Update headcount information provided by entity testing workpaper.	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Lnu, Simran	Tie back the testing workpapers as per the lead sheet.	\$0.00	1.5	\$0.00
Mabry, Emma	Document the Understanding the information technology environment memo.	\$0.00	4.0	\$0.00
Mabry, Emma	Document application new user access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to understand fluctuations in operating expenses analytics testing.	\$0.00	0.6	\$0.00
Manocha, Semantika	Reconcile the quarterly trial balance data to better analyze the year over year fluctuation in general ledger account balances.	\$0.00	1.5	\$0.00
Manocha, Semantika	Clear notes for Pet Supplies Plus analytics.	\$0.00	1.6	\$0.00
Manocha, Semantika	Process supports for open items for year-end testing related to store inventory average price.	\$0.00	1.9	\$0.00
Manocha, Semantika	Clear notes in inventory average price testing workpapers.	\$0.00	1.9	\$0.00
Manocha, Semantika	Meeting with V. Singhal, E. Keast, M. Smith (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss client provided lease supports and related roll forward.	\$0.00	0.5	\$0.00
Manocha, Semantika	Test details over additions for operating leases.	\$0.00	1.0	\$0.00
Manocha, Semantika	Meeting with P. Yadav (Deloitte) to understand the total number of stores under franchise and corporate owned for use in analytics testing.	\$0.00	0.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to review the reconciliation of subsequent disbursement payments to bank statements for accrued expense testing.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Parodi, Carlos	Meeting with B. Bellora, M. Sciano (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss reconciliation of subsequent disbursement detail provided for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Peterson, Jack	Document Azure AD admin control.	\$0.00	4.0	\$0.00
Peterson, Jack	Document WMS admin control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review debt confirmations.	\$0.00	1.5	\$0.00
Saraogi, Astha	Update summary of amendments made to debt agreements.	\$0.00	1.0	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) regarding profile setup for Test 6-"closing entries" in journal entry testing.	\$0.00	1.6	\$0.00
Sciano, May	Review support for accounts payable and accrued to assess whether there is an applicable change in testing approach.	\$0.00	0.2	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss reconciliation of subsequent disbursement detail provided for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Sciano, May	Review overall audit quality for year-end audit procedures.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing of subsequent disbursements for Vitamin Shoppe.	\$0.00	0.3	\$0.00

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## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Singhal, Vasu	Review financial statement concluding analytics workpaper.	\$0.00	1.4	\$0.00
Singhal, Vasu	Review financial statement reporting package.	\$0.00	0.5	\$0.00
Singhal, Vasu	Clear review notes on Inventory workpaper.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to understand fluctuations in analytics testing.	\$0.00	0.6	\$0.00
Singhal, Vasu	Meeting with S. Manocha, E. Keast, M. Smith (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss client provided lease supports and related rollforward.	\$0.00	0.5	\$0.00
Smith, Matthew	Review updated property plant and equipment testing.	\$0.00	4.3	\$0.00
Smith, Matthew	Meeting with E. Keast (Deloitte) to discuss fixed assets additions testing.	\$0.00	0.3	\$0.00
Smith, Matthew	Meeting with V. Singhal, E. Keast, S. Manocha (Deloitte) to discuss detailed audit area's progress (leases, inventory, revenue, cost of sales, analytics).	\$0.00	0.3	\$0.00
Smith, Matthew	Update the Wag N wash franchise scoping file to reflect updated scoping conclusions made.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Discussion with N. Burkhart (Grant Thornton), E. Keast (Deloitte) regarding franchising audits & predecessor auditor procedures.	\$0.00	0.3	\$0.00
Weston, Zachary	Review debt amendments during 2024 for accounting implications.	\$0.00	1.2	\$0.00
Weston, Zachary	Review debt rollforward workpaper for 2024.	\$0.00	1.4	\$0.00
Weston, Zachary	Meeting with K. Scholes, A. Finke (Franchise Group), D. Garg (Deloitte) regarding debt accounting questions.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/26/2025				
Weston, Zachary	Review scoping workpaper with 2024 balances.	\$0.00	0.9	\$0.00
Wintrow, Jonathan	Discuss with B. Alas (Deloitte) regarding American Freight journal entry testing and review journal entry profiling workpaper.	\$0.00	0.7	\$0.00
Yadav, Pragati	Meeting with S. Manocha (Deloitte) to understand the total number of stores under franchise and corporate owned for use in analytics testing.	\$0.00	0.2	\$0.00
02/27/2025				
Alas, Brendan	Review journal entry documentation.	\$0.00	3.8	\$0.00
Alas, Brendan	Tie out reporting package to the trial balance.	\$0.00	1.2	\$0.00
Bellora, Brandon	Update entity level control of ethics hotline for year end support.	\$0.00	2.0	\$0.00
Bellora, Brandon	Add updated legal confirms to vitamin shopped current year file.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, M. Collins (Deloitte) to discuss the nature of sales-tax related difference for Vitamin Shoppe property plant and equipment addition selection.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss questions on accounts payable accrued expense testing workpaper and tax guided risk assessment analytic.	\$0.00	0.6	\$0.00
Bellora, Brandon	Document tax related variance in vitamin shoppe test of details procedure.	\$0.00	3.4	\$0.00
Collins, Mikaela	Review project plan to gain an understanding of status and team priorities.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the nature of sales-tax related difference for Vitamin Shoppe property plant and equipment addition selection.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Dada, Hajira	Summarize data for journal entry testing.	\$0.00	2.0	\$0.00
Dakshesh, Chitta	Extract Revenue Details for Q1Q4 FY24 Freedom AF.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Continue to update the fraud brainstorming discussion template with notes taken during the meeting.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Update the fraud brainstorming discussion template with notes taken during the meeting.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Assess the corporate structure & investment companies online export for differences compared to the prior year version.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Compare the October organizational chart to the November organizational chart to look for changes in the organization.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the American Freight mapping of accounts for substantive testing for selling, general, and administrative expenses.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss questions on workpapers in queues, specifically accrued expense testing and tax guided risk assessment analytic.	\$0.00	0.6	\$0.00
Garg, Divya	Continue to update the group audit scoping workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Prepare the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Prepare the group audit scoping testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Discuss with B. Khanduja (Deloitte) Franchise Group scoping workpaper and the variation analysis in financial statement line items.	\$0.00	2.1	\$0.00
Garg, Divya	Meeting with Z. Weston (Deloitte) regarding comments in scoping workpaper.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Jhawar, Rohit	Prepare Test 10- "Entries with Round numbers" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Extract samples for testing journal entry in detail.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Profile setup for Test 11- "Duplicate Entry" in journal entry testing on Cortex dashboard.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) for Profile Setup for Test 10- a "Journal entry with Round Numbers" and b. "Entries with Recurring ending digits in Journal entry testing on Cortex dashboard.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for Pet Supplies Plus franchising audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for Wag n Wash franchising audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for National Advertising Fund audit.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare journal entry testing selections for Pet Supplies Plus consolidated audit.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding property, plant, & equipment testing approach.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Discuss with D. Garg (Deloitte) Franchise Group scoping workpaper and the variation analysis in financial statement line items.	\$0.00	2.1	\$0.00
Khanduja, Bhavya	Update independence workpaper based on the responses received over independence confirmation email.	\$0.00	1.2	\$0.00
Mabry, Emma	Document the general risk assessments for in scope applications and infrastructures.	\$0.00	4.0	\$0.00
Manocha, Semantika	Process supports for open items for additions testing for operating leases.	\$0.00	2.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Manocha, Semantika	Incorporate changes in Pet Supplies Plus concluding analytic procedures.	\$0.00	0.5	\$0.00
Manocha, Semantika	Work lease testing working paper, testing modifications/remeasurements of leases.	\$0.00	3.2	\$0.00
Manocha, Semantika	Continue to work lease testing working paper, performing substantive analytical procedures.	\$0.00	1.1	\$0.00
Manocha, Semantika	Work lease testing working paper, performing test of details and substantive analytical procedures.	\$0.00	1.8	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss open items related to Inventory Testing, Revenue and Cost of Sales Testing and Operating Lease testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins (Deloitte) to discuss the nature of sales-tax related difference for Vitamin Shoppe property plant and equipment addition selection.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss questions on workpapers in queues, specifically accrued expense testing and tax guided risk assessment analytic.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to assess ways to maintain audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss accounts payable testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Peterson, Jack	Document WMS admin control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review Franchise scoping workpaper.	\$0.00	2.0	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) for Profile Setup for Test 10- a "Journal entry with Round Numbers" and b. "Entries with Recurring ending digits in Journal entry testing on Cortex dashboard.	\$0.00	2.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/27/2025				
Sciano, May	Meeting with C. Parodi (Deloitte) to assess ways to maintain audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte) to discuss accounts payable testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review support provided by Vitamin Shoppe team to assess testing approach for specific accrued expense accounts.	\$0.00	1.8	\$0.00
Sciano, May	Review the internal audit guidance and updated documentation of testing approach.	\$0.00	1.2	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss open items related to Inventory Testing, Revenue and Cost of Sales Testing and Operating Lease testing.	\$0.00	0.5	\$0.00
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding property, plant, & equipment testing approach.	\$0.00	0.3	\$0.00
Sri Priya, Pocha	Extracted the revenue account summary for American Freight and the transaction analysis dashboard for American Freight.	\$0.00	2.0	\$0.00
Weston, Zachary	Meeting with J. Arsenault, E. Seeton (Franchise Group) to discuss Vitamin Shoppe long term incentive plan.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with D. Garg (Deloitte) regarding comments in scoping workpaper.	\$0.00	0.4	\$0.00
02/28/2025				
Alas, Brendan	Perform cycled based risk assessment on cost of sales.	\$0.00	4.6	\$0.00
Alas, Brendan	Perform cycled based risk assessment on revenue.	\$0.00	5.5	\$0.00
Bellora, Brandon	Prepare consolidated listing of year to date journal entry detail for management override considerations.	\$0.00	4.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

02/28/2025

Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss considerations over the completeness and accuracy of the property plant and equipment roll forward schedule.	\$0.00	0.3	\$0.00
Bellora, Brandon	Prepare right of use asset guided risk assessment using year end roll forward.	\$0.00	3.8	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss accrued expense testing and impairment analysis.	\$0.00	0.5	\$0.00
Brodsky, Michael	Meeting with B. Vineyard, Z. Weston, M. Steffens, M. Zaorski, 24 others (Deloitte) for fraud brainstorm discussion including fraud case, key indicators, bankruptcy and business specific topics.	\$0.00	1.5	\$0.00
Brodsky, Michael	Prepare for the Franchise Group fraud brainstorming discussion.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with B. Brandon (Deloitte) to discuss considerations over the completeness and accuracy of the property plant and equipment roll forward schedule.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the internal fair value specialist scoping memorandum related to valuation measurements.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review company's goodwill and indefinite lived intangibles asset impairment memo.	\$0.00	0.6	\$0.00
Dada, Hajira	Summarize data for journal entry testing.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Review the consolidated leadsheet against group scoping for changes to year-end financials.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Review the identification of affiliates workpaper for changes in the entity's organizational tree.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the year-end analytics packages to explain changes in income tax expense/receivable.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Fitzpatrick, Emily	Review supporting documentation for the salaries and payroll benefit expense testing.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Add an impairment analytic assessment tab to the property, plant, and equipment analytics workpaper.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Set up new goodwill and tradename impairment analysis template with industry comparison analysis.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss accrued expense testing and impairment analysis.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update final component revenue numbers in the key performance indicators workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Prepare the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Prepare the group audit scoping testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Review the accrued interest workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Continue to prepare the debt testing workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Continue to prepare the group audit scoping testing workpaper.	\$0.00	2.0	\$0.00
Jhawar, Rohit	Document journal entry testing selection for current year.	\$0.00	3.9	\$0.00
Jhawar, Rohit	Prepare journal entry testing deliverable for current year.	\$0.00	4.2	\$0.00
Jhawar, Rohit	Prepare Test 5- "Seldom Users" results and understanding the nature of entries passed in journal entry testing.	\$0.00	1.9	\$0.00
Jhawar, Rohit	Discussion with A. Saraogi (Deloitte) for profile setup for Test 5- "Seldom Users" in journal entry testing.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Update royalties revenue testing for Wag N Wash franchising audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update accrued salaries & wages testing workpaper.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding property, plant and equipment testing extrapolation approach.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Call with K. Barrett, S. Pakulski, B. Kindernay (Pet Supplies Plus) to discuss accounts payable testing approach.	\$0.00	0.4	\$0.00
Kumar, Ravi	Work on audit summary memorandum workpaper.	\$0.00	2.0	\$0.00
Kumar, Ravi	Work on vendor incentives testing workpaper.	\$0.00	1.0	\$0.00
Mabry, Emma	Review application user termination access control.	\$0.00	4.0	\$0.00
Mabry, Emma	Document application password access control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Meeting with V. Singhal (Deloitte) to discuss review notes on lease testing.	\$0.00	0.7	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) review notes in lease substantive workpapers.	\$0.00	0.4	\$0.00
Manocha, Semantika	Work on lease testing working paper, performing test of details.	\$0.00	0.5	\$0.00
Manocha, Semantika	Clear review comments in lease testing work papers (substantive analytical procedures).	\$0.00	2.4	\$0.00
Manocha, Semantika	Clear review comments in lease testing work papers (test of detail procedures).	\$0.00	2.2	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss workpapers to be completed for the day.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss accrued expense testing and impairment analysis.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss open testing areas for which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Peterson, Jack	Document Azure AD user deprovisioning control.	\$0.00	4.0	\$0.00
Peterson, Jack	Continue to document Azure AD user deprovisioning control.	\$0.00	4.0	\$0.00
Saraogi, Astha	Discussion with R. Jhawar (Deloitte) for profile setup for Test 5- "Seldom Users" in journal entry testing.	\$0.00	1.3	\$0.00
Sciano, May	Update accounting engagement tool system for firm guidelines.	\$0.00	0.3	\$0.00
Sciano, May	Review journal entry testing approach for OpCos.	\$0.00	0.7	\$0.00
Sciano, May	Review audit testing plan as compared to items provided by client to adjust planned weekly assignments.	\$0.00	0.8	\$0.00
Sciano, May	Review status of testing provided by internal audit team.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss testing status for areas which internal audit will provide direct assistance.	\$0.00	0.5	\$0.00
Sciano, May	Review technical accounting memorandum on certain lease guarantee disclosure and amount provided by management.	\$0.00	1.0	\$0.00
Sciano, May	Review the internal audit guidance and updated documentation of testing approach.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss workpapers to be completed for the day.	\$0.00	0.7	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) review notes in lease substantive workpapers.	\$0.00	0.4	\$0.00
Singhal, Vasu	Continue to review lease substantive testing workpaper.	\$0.00	0.9	\$0.00
Singhal, Vasu	Review lease substantive testing workpaper.	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
02/28/2025				
Singhal, Vasu	Continue to review lease substantive testing workpaper.	\$0.00	0.5	\$0.00
Singhal, Vasu	Assess engagement status including Omnia file project plan.	\$0.00	0.3	\$0.00
Singhal, Vasu	Meeting with S. Manocha (Deloitte) to discuss review notes on lease testing.	\$0.00	0.7	\$0.00
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding property, plant and equipment testing extrapolation approach.	\$0.00	0.5	\$0.00
Sri Priya, Pocha	Prepare American Freight journal entry testing for management override.	\$0.00	2.0	\$0.00
Steffens, Marilyn	Discussion with K. Barrett, T. Vecchioni (Pet Supplies Plus) regarding accounting for lease modification.	\$0.00	0.4	\$0.00
03/01/2025				
Fitzpatrick, Emily	Update the income tax expense analysis wording in the tax guided risk assessment analytic.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the services tracker workpaper with current year services.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill and tradename impairment analysis with industry comparison and earnings before taxes, depreciation, and amortization analyses.	\$0.00	3.0	\$0.00
Keast, Elizabeth	Meeting with J. Walker (Deloitte) to discuss Pet Supplies Plus Franchising accounts payable testing approach.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Prepare accounts payable testing selections.	\$0.00	1.1	\$0.00
Saraogi, Astha	Review Vitamin Shoppe Inc cash workpaper.	\$0.00	1.0	\$0.00
Singhal, Vasu	Clear review notes to lease substantive testing workpaper.	\$0.00	0.5	\$0.00
Smith, Matthew	Review updated property, plant and equipment (PPE) testing reflecting the testing approach.	\$0.00	2.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/01/2025				
Walker, Jana	Meeting with E. Keast (Deloitte) to discuss Pet Supplies Plus Franchising accounts payable testing approach.	\$0.00	0.2	\$0.00
03/03/2025				
Alas, Brendan	Review cycle-based outputs for cost of sales account relationships.	\$0.00	2.8	\$0.00
Alas, Brendan	Compare management's reporting package to the trial balance.	\$0.00	2.5	\$0.00
Alas, Brendan	Review cycle-based outputs for revenue account relationships.	\$0.00	3.7	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to review audit testing plan to update testing areas completion status.	\$0.00	0.7	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.3	\$0.00
Bellora, Brandon	Prepare selections from accounts payable and accrued expense listing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Reconcile vendor payments listing to January bank statements.	\$0.00	3.6	\$0.00
Bellora, Brandon	Prepare Vitamin Shoppe roll forward reconciliation using 2024 lease schedule.	\$0.00	2.4	\$0.00
Collins, Mikaela	Clear review notes on the property, plant, and equipment guided risk assessment.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Parodi (Deloitte) regarding audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Collins, Mikaela	Clear review notes to Vitamin Shoppe depreciation expense testing.	\$0.00	1.2	\$0.00
Collins, Mikaela	Review S. Guihar (fair value specialists) follow up questions for the Company regarding the goodwill and intangible valuation.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2025				
Collins, Mikaela	Meeting with Z. Weston, M. Parodi (Deloitte) to discuss goodwill impairment testing approach.	\$0.00	0.5	\$0.00
Dada, Hajira	Document selections for journal entry testing.	\$0.00	6.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss the Consideration of the Internal Audit Function workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the analysis of accounting estimates procedure card.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to create the Freedom VCM Inc. Management Representation Letter.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Create the Freedom VCM Inc. Management Representation Letter.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Upload Gorilla Mind vendor confirmation into the Vitamin Shoppe audit file.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review the consideration of the Internal Audit Function workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Consideration of the Internal Audit Function workpaper to include the direct assistance template.	\$0.00	3.1	\$0.00
Fitzpatrick, Emily	Close review notes on the Franchise Group consolidated leadsheet.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Update Franchise Group testing plan with notes on completed items.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the American Freight selling, general, and administrative substantive testing template with the new advertising expense expectation calculation.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to review audit testing plan to update testing areas completion status.	\$0.00	0.7	\$0.00
Jhawar, Rohit	Prepare journal entry samples and related supports with respect to top side entries passed by client	\$0.00	3.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2025				
Jhawar, Rohit	Taking the samples for entries posted after initial trial balance date of 16th January generally called as Top side entries.	\$0.00	3.8	\$0.00
Jhawar, Rohit	Close notes on inventory risk analysis file for year end.	\$0.00	2.3	\$0.00
Keast, Elizabeth	Meeting with M. Smith (Deloitte) regarding cash testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Discuss with J. Walker (Deloitte) Pet Supplies Plus accrued expense testing.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Discuss with J. Walker (Deloitte) regarding Pet Supplies Plus Franchising Equity testing and support received.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, M. Sciano, M. Parodi (Deloitte) to discuss Pet Supplies Plus standalone account mapping.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus Client), M. Steffens, M. Smith (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi (Deloitte) regarding concluding and reporting procedure policy cards open points.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Document responses for Franchise Group financials variance analysis in group audit scoping workpaper.	\$0.00	3.2	\$0.00
Lnu, Simran	Update tickmarks for legal expense workpaper.	\$0.00	2.0	\$0.00
Lnu, Simran	Email L. Andrade (Client) regarding open queries on inventory.	\$0.00	1.5	\$0.00
Mabry, Emma	Review evidence and document the D365 application change management control.	\$0.00	4.0	\$0.00
Manocha, Semantika	Review notes in lease substantive workpapers.	\$0.00	0.9	\$0.00
Manocha, Semantika	Discussion with V. Singhal (Deloitte) regarding review notes in lease substantive workpapers.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2025				
Parodi, Carlos	Review accounts payable and accrued expenses testing.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins (Deloitte) regarding audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Steffens, L. Keast, M. Sciano (Deloitte) to discuss Pet Supplies Plus standalone account mapping.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review Pet Supplies Plus trial balance amounts recorded.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review selling general and administrative testing for American Freight.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review non significant risk assessment for capitalized.	\$0.00	3.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to review audit testing plan to update testing areas completion status.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements for team delegation.	\$0.00	1.1	\$0.00
Peterson, Jack	Analyze submitted evidence and document application general IT controls to assess coverage in common control testing documentation.	\$0.00	4.0	\$0.00
Peterson, Jack	Review GITC testing over Azure Active Directory to finalize internal control testing.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review debt workpaper of Franchise.	\$0.00	2.1	\$0.00
Saraogi, Astha	Discussion with B. Khanduja (Deloitte) regarding concluding and reporting procedure policy cards open points.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review Franchise Group financial statement scoping workpaper.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2025				
Sciano, May	Prepare for upcoming internal call to discuss the use of internal audit planned approach.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss the reconciliation of subsequent disbursement payment listing to subsequent bank statements for accrued expense selections.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with M. Steffens, L. Keast, M. Parodi (Deloitte) to discuss Pet Supplies Plus standalone account mapping.	\$0.00	0.4	\$0.00
Sciano, May	Closed notes on group scoping related to the Pet Supplies Plus standalone testing plan.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, Z. Weston (Deloitte) to discuss the Consideration of the Internal Audit Function workpaper.	\$0.00	0.4	\$0.00
Sciano, May	Review technical accounting memo on lease guarantees.	\$0.00	2.2	\$0.00
Singhal, Vasu	Review file for the client Pet supplies plus checking if the work done by the audit team has been reviewed by the engagement managing director.	\$0.00	0.3	\$0.00
Singhal, Vasu	Email S. Manocha, L. Keast, M. Smith (Deloitte) regarding current status of areas allocated to the team and their respective open items pending with the client.	\$0.00	0.1	\$0.00
Singhal, Vasu	Discussion with S. Manocha (Deloitte) regarding review notes in lease substantive workpapers.	\$0.00	0.2	\$0.00
Smith, Matthew	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus Client), M. Steffens, L. Keast (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00
Smith, Matthew	Meeting with L. Keast (Deloitte) regarding cash testing .	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2025				
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Pet Supplies Plus Client), L. Keast, M. Smith (Deloitte) regarding audit status.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with L. Keast, M. Sciano, M. Parodi (Deloitte) to discuss Pet Supplies Plus standalone account mapping.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Discussion with K. Barrett, T. Vecchioni (PSP) regarding accounting for lease modification.	\$0.00	0.4	\$0.00
Walker, Jana	Email E. Keast (Deloitte) regarding Pet Supplies Plus Franchising Equity testing and support received.	\$0.00	0.3	\$0.00
Walker, Jana	Prepare franchise Equity - Create Equity workpaper and organize omnia workspace.	\$0.00	0.6	\$0.00
Walker, Jana	Prepare franchise Equity - document conclusions and wrote tickmarks.	\$0.00	0.2	\$0.00
Walker, Jana	Discuss with L. Keast (Deloitte) Pet Supplies Plus accrued expense testing.	\$0.00	0.1	\$0.00
Walker, Jana	Update Wag N Wash Franchise Equity testing workpaper.	\$0.00	1.6	\$0.00
Walker, Jana	Discuss with L. Keast (Deloitte) regarding Pet Supplies Plus Franchising Equity testing and support received.	\$0.00	0.4	\$0.00
Walker, Jana	Prepare Franchise Equity - Create equity workpaper, documented conclusions, organized workspace and wrote tickmarks.	\$0.00	0.7	\$0.00
Walker, Jana	Pull equity detail to prepare for upcoming meeting with team.	\$0.00	0.6	\$0.00
Walker, Jana	Review status of open items on connect site.	\$0.00	0.6	\$0.00
Walker, Jana	Update Accrued Expense testing workpaper.	\$0.00	1.8	\$0.00
Walker, Jana	Prepare documentation for Pet Supplies Plus Franchising Accrued Expense testing.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/03/2025				
Walker, Jana	Review open review notes within assigned workpapers queue and structured data.	\$0.00	0.4	\$0.00
Walker, Jana	Pet Supplies Plus franchise Equity testing - Complete year end testing by reviewing equity roll forward schedule.	\$0.00	1.1	\$0.00
Walker, Jana	Pet Supplies Plus franchise Equity testing - Complete year end testing by completing reconciliation and reviewing additions/distributions process to assess process for selections.	\$0.00	1.2	\$0.00
Weston, Zachary	Meeting with E. Fitzpatrick, M. Sciano (Deloitte) to discuss the Consideration of the Internal Audit Function workpaper.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Parodi (Deloitte) regarding audit quality throughout the end of audit procedures.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Parodi (Deloitte) to discuss goodwill impairment testing approach.	\$0.00	0.5	\$0.00
03/04/2025				
Alano, Michelle	Discussion with M. Parodi (Deloitte) regarding the timing and agenda for the inquiries workshop with audit team.	\$0.00	0.3	\$0.00
Bellora, Brandon	Meeting with B. Khanduja, M. Parodi, Z. Weston, A. Saraogi, M. Sciano, E. Fitzpatrick, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss the effects of prior year topside adjustment entries on journal entry testing reconciliation.	\$0.00	0.3	\$0.00
Bellora, Brandon	Document tax related variance in property plant and equipment testing.	\$0.00	1.5	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss operating lease right of use asset additions selection approach at Vitamin Shoppe.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2025				
Bellora, Brandon	Prepare legal confirmation requests for review by K. Ravi at Vitamin Shoppe.	\$0.00	2.9	\$0.00
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss selection methodology from January 2025 accounts payable aging workbook.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare summary of events memo for current year considerations.	\$0.00	4.0	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss operating lease right of use asset additions selection approach at Vitamin Shoppe.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review lease addition selections.	\$0.00	0.1	\$0.00
Collins, Mikaela	Close review notes on the property, plant, and equipment guided risk assessment for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss status of open audit areas.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with B. Bellora, B. Khanduja, M. Parodi, Z. Weston, A. Saraogi, M. Sciano, E. Fitzpatrick (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
Dada, Hajira	Document selections for journal entry testing.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, B. Khanduja, M. Parodi, Z. Weston, A. Saraogi, M. Sciano, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the forecast tab in the Pet Supplies Plus Impairment Analysis workpaper to include the 2024 partial periods (January - July 27th and July 28 - December).	\$0.00	3.2	\$0.00
Fitzpatrick, Emily	Update the revenue tab in the Pet Supplies Plus Impairment Analysis workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Add a forecast tab to the Pet Supplies Plus July Impairment Analysis workpaper.	\$0.00	2.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2025				
Fitzpatrick, Emily	Continue to add a forecast tab to the Pet Supplies Plus July Impairment Analysis workpaper.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss analysis approach for Pet Supplies Plus Goodwill and Tradename Impairment Analysis workpaper.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Call with S. Lnu (Deloitte) to discuss inventory price testing workpaper and inventory supports.	\$0.00	0.6	\$0.00
Jhawar, Rohit	Close notes on inventory summary and reconciliation.	\$0.00	1.6	\$0.00
Jhawar, Rohit	Prepare top side entry samples for entries passed after the initial trial balance shared on 16th January.	\$0.00	2.5	\$0.00
Jhawar, Rohit	Review support for inventory in transit samples.	\$0.00	2.3	\$0.00
Jhawar, Rohit	Meet with R. Kumar, S. Lnu (Deloitte), P. Carrozza, J. Tankel, J. Canelo, L. Andrade (client) to discuss status of the Vitamin Shoppe open items queries related to inventory and reconciliation.	\$0.00	1.0	\$0.00
Jhawar, Rohit	Close notes on inventory price testing reconciliation.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Discuss with J. Walker (Deloitte) Pet Supplies Plus accrued expense testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with J. Walker (Deloitte) Pet Supplies Plus Franchising Equity support received and follow ups.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Meeting with B. Bellora, M. Parodi, Z. Weston, A. Saraogi, M. Sciano, E. Fitzpatrick, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Document American Freight Analytics query responses from connect site.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Respond to A. Saraogi (manager) notes in scoping workpaper for Franchise Group.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2025				
Khanduja, Bhavya	Email A. Ficken (Franchise Group) open queries with respect to salaries expense testing pertaining to long term investment plan selection.	\$0.00	2.3	\$0.00
Khanduja, Bhavya	Document supports received for Franchise Group Salaries expense testing workpaper.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	0.9	\$0.00
Kumar, Ravi	Meet with R. Jhawar, S. Lnu (Deloitte), P. Carrozza, J. Tankel, J. Canelo, L. Andrade (client) to discuss status of the Vitamin Shoppe open items queries related to inventory and reconciliation.	\$0.00	1.0	\$0.00
Lnu, Simran	Call with R. Jhawar (Deloitte) to discuss inventory price testing workpaper and inventory supports.	\$0.00	0.6	\$0.00
Lnu, Simran	Meet with R. Jhawar, R. Kumar (Deloitte), P. Carrozza, J. Tankel, J. Canelo, L. Andrade (client) to discuss status of the Vitamin Shoppe open items queries related to inventory and reconciliation.	\$0.00	1.0	\$0.00
Lnu, Simran	Update inventory price testing workpaper.	\$0.00	1.5	\$0.00
Mabry, Emma	Review the SOC 1 reports for the in scope application.	\$0.00	4.0	\$0.00
Mabry, Emma	Document the general risk assessment's for the general IT applications.	\$0.00	4.0	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements for team delegation.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss status of open audit areas.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2025				
Parodi, Carlos	Meeting with B. Bellora, B. Khanduja, Z. Weston, A. Saraogi, M. Sciano, E. Fitzpatrick, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review non significant risk assessment for software.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss selection methodology from January 2025 accounts payable aging workbook.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing over accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss analysis approach for Pet Supplies Plus Goodwill and Tradename Impairment Analysis workpaper.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review accounts payable testing considerations.	\$0.00	2.6	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing workspace.	\$0.00	2.1	\$0.00
Peterson, Jack	Review General IT Control testing over the Retail Point application for each applicable control.	\$0.00	2.0	\$0.00
Peterson, Jack	Finalize control cards and workpapers for manager review for applicable controls tested over the Retail Point application.	\$0.00	2.0	\$0.00
Peterson, Jack	Review SOC Type 1 and Type 2 report that cover in-scope applications for The Vitamin Shoppe.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review Franchise Group financial statement scoping workpaper.	\$0.00	1.5	\$0.00
Saraogi, Astha	Discussion with B. Khanduja (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	0.9	\$0.00
Saraogi, Astha	Meeting with B. Bellora, B. Khanduja, M. Parodi, Z. Weston, M. Sciano, E. Fitzpatrick, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2025				
Saraogi, Astha	Read Franchise debtor in possession agreement.	\$0.00	2.0	\$0.00
Sciano, May	Close out questions within the lease guarantees memo based on the revised supporting appendix file.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss status of open audit areas.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora, B. Khanduja, M. Parodi, Z. Weston, A. Saraogi, E. Fitzpatrick, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
Sciano, May	Review testing of loss of equity investment.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing over accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review fraud brainstorming documentation.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss the effects of prior year topside adjustment entries on journal entry testing reconciliation.	\$0.00	0.3	\$0.00
Sciano, May	Email L. Fredericks (Deloitte) to confirm testing activities performed at Pet Supplies Plus team to address notes.	\$0.00	0.7	\$0.00
Sciano, May	Review internal audit considerations memo.	\$0.00	0.9	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton S. Divatia (FRG) to discuss financial statement presentation items.	\$0.00	0.6	\$0.00
Smith, Matthew	Discuss with J. Walker (Deloitte) Pet Supplies Plus Accrued expense testing and follows ups.	\$0.00	0.2	\$0.00
Walker, Jana	Update workpaper for Pet Supplies Plus Franchising Equity testing.	\$0.00	1.5	\$0.00
Walker, Jana	AP testing - review support uploaded to connect site by client for debit selections.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/04/2025				
Walker, Jana	Discuss with E. Keast (Deloitte) Pet Supplies Plus Franchising Equity support received and follow ups.	\$0.00	0.2	\$0.00
Walker, Jana	Update Wag N Wash Franchise Equity testing workpaper.	\$0.00	1.3	\$0.00
Walker, Jana	Discuss with M. Smith (Deloitte) Pet Supplies Plus Accrued expense testing and follows ups.	\$0.00	0.2	\$0.00
Walker, Jana	Accrued Expense testing - pull detail accounts within Blackline and prepared additional selections.	\$0.00	0.9	\$0.00
Walker, Jana	Prepare Pet Supplies Plus accrued expense testing.	\$0.00	1.6	\$0.00
Walker, Jana	Accrued Expense testing - create sample evaluation worksheet for selection analysis and updated figures.	\$0.00	0.8	\$0.00
Walker, Jana	Prepare Pet Supplies Plus accrued expense testing.	\$0.00	1.1	\$0.00
Walker, Jana	Discuss with E. Keast (Deloitte) Pet Supplies Plus accrued expense testing.	\$0.00	0.3	\$0.00
Walker, Jana	Prepare accrued expense testing.	\$0.00	0.8	\$0.00
Walker, Jana	Update Pet supplies Plus Accrued Expense testing workpaper.	\$0.00	1.3	\$0.00
Weston, Zachary	Meeting with B. Bellora, B. Khanduja, M. Parodi, A. Saraogi, M. Sciano, E. Fitzpatrick, M. Collins (Deloitte) to review status on debt to be completed.	\$0.00	0.5	\$0.00
03/05/2025				
Alas, Brendan	Meeting with R. Jain, I. Singhi, B. Khanduja (Deloitte) for revenue and cost of goods sold cycle based testing for American Freight FY 2024 approach.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare January 2025 selection from American Freight accounts payable aging.	\$0.00	3.0	\$0.00
Bellora, Brandon	Reconcile January 2025 bank statements to vendor payment listing.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Bellora, Brandon	Reconcile buddy's home furnishing January 2025 bank statements to vendor payment listing.	\$0.00	4.0	\$0.00
Collins, Mikaela	Review the Management Representation Letter for Freedom VCM, inc.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review the risk assessment considerations for the software account.	\$0.00	1.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss open notes within the property plant and equipment guided risk assessment.	\$0.00	0.8	\$0.00
Collins, Mikaela	Review management's long lived asset impairment memo.	\$0.00	0.5	\$0.00
Dada, Hajira	Correspond with K. Ringley (contact for American Freight) to request additional support needed to complete journal entry testing.	\$0.00	0.5	\$0.00
Dada, Hajira	Document support uploaded into connect in the journal entry testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Continue to update the earnings before income tax, depreciation, and amortization tab in the Pet Supplies Plus July impairment analysis workpaper with current and prior year valuation numbers.	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Create the Tradename tab in the Pet Supplies Plus July impairment analysis workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the earnings before income tax, depreciation, and amortization tab in the Pet Supplies Plus July impairment analysis workpaper with current and prior year valuation numbers.	\$0.00	2.2	\$0.00
Fitzpatrick, Emily	Create a comparison between the revenues reported in group scoping, long-range planning, and the valuation reports provided by client's valuation specialist.	\$0.00	2.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/05/2025

Jain, K Rupesh	Meeting with B. Alas, I. Singhi, B. Khanduja (Deloitte) for revenue and cost of goods sold cycle based testing for American Freight FY 2024 approach.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Meeting with S. Lnu, M. Parodi (Deloitte) to discuss questions related to journal entry understanding.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Prepare presumed fraud risk memo in revenue.	\$0.00	3.3	\$0.00
Jhawar, Rohit	Review inventory supports for Information produced by Entity (IPE) testing of June'24 month.	\$0.00	3.1	\$0.00
Jhawar, Rohit	Prepare journal entry deliverable and reconciliation.	\$0.00	2.8	\$0.00
Keast, Elizabeth	Discuss J. Walker (Deloitte) Pet Supplies Plus Franchise Equity selections.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett (Pet Supplies Plus), M. Steffens, Z. Weston (Deloitte) to discuss the status of the Pet Supplies Plus audit.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss status of the Pet Supplies Plus testing.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discuss with J. Walker (Deloitte) WNW Franchise Equity selections.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss status of the Pet Supplies Plus audit.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss and review the guidance on income tax provision in the Pet Supplies Plus financial statements.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the Pet Supplies Plus long term incentive plan expense.	\$0.00	0.9	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss audit opinions for the Pet Supplies Plus Franchise disclosure document statements.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the scoping of the Pet Supplies Plus audit.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss scoping of the Pet Supplies Plus intercompany balances and corresponding testing approach.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Document planning & summary memo for franchising audits.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review accrued expenses substantive testing workpaper.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discussion with A. Saraogi (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Discussion with A. Sood, A. Saraogi (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	1.5	\$0.00
Khanduja, Bhavya	Meeting with R. Jain, B. Alas, I. Singhi (Deloitte) for revenue and cost of goods sold cycle based testing for American Freight FY 2024 approach.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Respond to A. Saraogi (Deloitte) notes in scoping workpaper for Franchise Group.	\$0.00	3.0	\$0.00
Kumar, Ravi	Review inventory location scoping memo and cycle count memo.	\$0.00	1.0	\$0.00
Lnu, Simran	Meeting with M. Parodi, R. Jhavar (Deloitte) to discuss questions related to journal entry understanding.	\$0.00	0.5	\$0.00
Mabry, Emma	Document the IT Summary Memo.	\$0.00	1.0	\$0.00
Mabry, Emma	Review internal control documentation for the D365 application user provisioning control.	\$0.00	3.0	\$0.00
Mabry, Emma	Review in scope SOC 1 report and document the corresponding memo.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing of accounts payable for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing workspace.	\$0.00	3.3	\$0.00
Parodi, Carlos	Review valuation testing for Pet Supplies Plus.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review accounts payable testing considerations for American Freight.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review internal fair value specialist questions for auditors.	\$0.00	2.9	\$0.00
Parodi, Carlos	Meeting with S. Lnu, R. Jhwar (Deloitte) to discuss questions related to journal entry understanding.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss open notes within the property plant and equipment guided risk assessment.	\$0.00	0.8	\$0.00
Peterson, Jack	Review General IT Control testing over the Warehouse Management System application.	\$0.00	2.0	\$0.00
Peterson, Jack	Finalize internal control testing over the Warehouse Management System application for manager review.	\$0.00	2.0	\$0.00
Peterson, Jack	Analyze submitted evidence provided by the client and document Active Directory terminations.	\$0.00	2.0	\$0.00
Peterson, Jack	Document privileged access controls.	\$0.00	2.0	\$0.00
Saraogi, Astha	Discussion with B. Khanduja (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	1.0	\$0.00
Saraogi, Astha	Discussion with B. Khanduja, A. Sood (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review Franchise Scoping workpaper.	\$0.00	2.3	\$0.00
Sciano, May	Prepare for upcoming discussion regarding audit quality with staff.	\$0.00	0.8	\$0.00
Sciano, May	Review testing approach for American Freight.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing of accounts payable for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Close notes on Sylvan gain calculation testing.	\$0.00	0.9	\$0.00
Sciano, May	Update the understanding the entity documentation based on changes in information technology systems as a result of American Freight liquidation.	\$0.00	0.5	\$0.00
Singhal, Vasu	Review status of inventory and analytics workpapers.	\$0.00	0.2	\$0.00
Singhi, Ira	Meeting with R. Jain, B. Alas, B. Khanduja (Deloitte) for revenue and cost of goods sold cycle based testing for American Freight FY 2024 approach.	\$0.00	0.5	\$0.00
Smith, Matthew	Close testing review notes in accrued testing.	\$0.00	0.8	\$0.00
Sood, Abhinav	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding scoping workpaper of Franchise Group.	\$0.00	1.5	\$0.00
Sri Priya, Pocha	Update journal entry workpapers for American Freight.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett (Pet Supplies Plus), L. Keast, Z. Weston (Deloitte) to discuss the status of the Pet Supplies Plus audit.	\$0.00	1.4	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss and review the guidance on income tax provision in the Pet Supplies Plus financial statements.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the Pet Supplies Plus long term incentive plan expense.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss audit opinions for the Pet Supplies Plus Franchise disclosure document statements.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the scoping of the Pet Supplies Plus audit.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss scoping of the Pet Supplies Plus intercompany balances and corresponding testing approach.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss status of the Pet Supplies Plus testing.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss status of the Pet Supplies Plus audit.	\$0.00	0.7	\$0.00
Walker, Jana	Prepare Pet Supplies Plus accrued expense testing.	\$0.00	1.4	\$0.00
Walker, Jana	Wag N Wash Franchise AP testing - Update references with associated workpapers and scoping files.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash franchise Equity testing - Review additions/distributions process to assess process for selections.	\$0.00	0.6	\$0.00
Walker, Jana	Discuss E. Keast (Deloitte) Pet Supplies Plus Franchising Equity selections.	\$0.00	0.2	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts payable testing - document selections for Pet Supplies Plus franchise accounts payable testing.	\$0.00	1.2	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts payable testing - update Pet Supplies Plus franchise accounts payable testing workpaper selection related information for revised approach.	\$0.00	0.4	\$0.00
Walker, Jana	Pet Supplies Plus Franchise AP testing - Update references with associated workpapers and scoping files.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash accounts receivable testing - update workpaper selection related information for revised approach.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Walker, Jana	WNW Accrued Expense testing - Update references with associated workpapers and scoping files.	\$0.00	0.7	\$0.00
Walker, Jana	Wag n wash Accrued Expense testing - Update Wag n wash Accrued Expense testing workpaper and tick mark's.	\$0.00	0.7	\$0.00
Walker, Jana	Wag n wash Accrued Expense testing - perform first review and update Wag n wash Accrued Expense testing workpaper.	\$0.00	0.4	\$0.00
Walker, Jana	Prepare Pet Supplies Plus Franchise Equity testing.	\$0.00	1.7	\$0.00
Walker, Jana	Wag N Wash accounts receivable testing - documented selections.	\$0.00	0.9	\$0.00
Walker, Jana	Discuss with E. Keast (Deloitte) WNW Franchise Equity selections.	\$0.00	0.1	\$0.00
Walker, Jana	Update Wag N Wash franchise Equity testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss audit opinions for the Pet Supplies Plus Franchise disclosure document statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the Pet Supplies Plus long term incentive plan expense.	\$0.00	0.9	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss and review the guidance on income tax provision in the Pet Supplies Plus financial statements.	\$0.00	0.9	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the scoping of the Pet Supplies Plus audit.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss status of the Pet Supplies Plus testing.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss status of the Pet Supplies Plus audit.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/05/2025				
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss scoping of the Pet Supplies Plus intercompany balances and corresponding testing approach.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with A. Block-Belmonte, K. Barrett (Pet Supplies Plus), M. Steffens, L. Keast (Deloitte) to discuss the status of the Pet Supplies Plus audit.	\$0.00	1.4	\$0.00
03/06/2025				
Alas, Brendan	Document fraud considerations regarding revenue.	\$0.00	2.3	\$0.00
Alas, Brendan	Document journal entry considerations for test of management override.	\$0.00	3.2	\$0.00
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss testing selection process from the January 2025 accounts payable aging report.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update evaluation of misstatements workpaper.	\$0.00	3.5	\$0.00
Bellora, Brandon	Prepare subsequent disbursement selections for Buddy's home furnishings.	\$0.00	4.0	\$0.00
Collins, Mikaela	Review Vitamin Shoppe lease selections and methodologies utilized to make selections.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review company's goodwill and indefinite life intangible asset impairment memo.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss internal fair value specialist questions regarding the third party goodwill and intangible valuation reports.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review drafted legal confirmations to be sent to the Company.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the Management Representation Letter for Freedom VCM, inc.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2025				
Dada, Hajira	Document support for journal entry testing.	\$0.00	7.0	\$0.00
Fitzpatrick, Emily	Add forecasted store count to the Pet Supplies Plus July impairment analysis workpaper.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Add revenue by channel (company-owned, distribution, and franchise-owned) to the Pet Supplies Plus July impairment analysis workpaper.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe July impairment analysis workpaper based on prior year valuation format with current year information.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe July impairment analysis workpaper based on prior year valuation format with current year information.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Continue to update the Vitamin Shoppe July impairment analysis workpaper based on prior year valuation format with current year information.	\$0.00	3.2	\$0.00
Jhawar, Rohit	Review supports received for top side entry - journal entry support and invoices.	\$0.00	2.1	\$0.00
Jhawar, Rohit	Meeting with S. Lnu, C. Parodi (Deloitte) to discuss questions related to journal entry understanding.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Document entries posted after 16th January in top side entry workpaper.	\$0.00	2.7	\$0.00
Jhawar, Rohit	Prepare analysis file for trend in sales for last 4 months and sharing the same to L. Andrade (client) for understanding of reasons for the same.	\$0.00	1.7	\$0.00
Jhawar, Rohit	Meeting with S. Lnu (Deloitte) to understand accounts payable debit balance nature.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Meeting with P. Carrozza, J. Tankel, J. Canelo (client) to discuss the open items related to journal entry supports in year end file.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2025				
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the scoping of the Wag N Wash franchising audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss scoping of the Pet Supplies Plus audit.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the scoping of the Pet Supplies Plus franchising audit.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the deferred revenue testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the equity rollforward.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the inventory testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the overall status of the Pet Supplies Plus audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Provide lease rollforward questions to client.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the going concern consultation for Pet Supplies Plus.	\$0.00	0.8	\$0.00
Khanduja, Bhavya	Meet with A. Saraogi (Deloitte) to discuss scoping workpaper of Franchise Group.	\$0.00	0.9	\$0.00
Kumar, Ravi	Work on the inventory testing workpaper for Vitamin Shoppe.	\$0.00	1.0	\$0.00
Kumar, Ravi	Close review notes for cycle count Control C21.	\$0.00	2.0	\$0.00
Kumar, Ravi	Review legal expenses analysis.	\$0.00	2.0	\$0.00
Lnu, Simran	Meeting with R. Jhawar (Deloitte) to understand accounts payable debit balance nature.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2025				
Lnu, Simran	Meeting with R. Jhawar, C. Parodi (Deloitte) to discuss questions related to journal entry understanding .	\$0.00	0.5	\$0.00
Lnu, Simran	Update intransit inventory and information provided by the entity testing workpaper.	\$0.00	1.5	\$0.00
Mabry, Emma	Review evidence and document the D365 application segregation of duties control.	\$0.00	4.0	\$0.00
Mabry, Emma	Review evidence and document the Manhattan application user access review control.	\$0.00	4.0	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss internal fair value specialist questions regarding the third party goodwill and intangible valuation reports.	\$0.00	0.5	\$0.00
Parodi, Carlos	Update scoping for Pet Supplies Plus trial balance.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review internal fair value specialist questions for auditors on Pet Supplies Plus goodwill impairment test.	\$0.00	1.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss testing selection process from the January 2025 accounts payable aging report.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review workpapers not completed in Vitamin Shoppe audit file.	\$0.00	1.4	\$0.00
Parodi, Carlos	Meeting with S. Lnu, R. Jhawar (Deloitte) to discuss questions related to journal entry understanding.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review substantive analytical procedures testing for American Freight.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review substantive analytical procedure testing for Vitamin Shoppe operating expenses.	\$0.00	4.1	\$0.00
Parodi, Carlos	Review risk assessment for accounts payable debit balances for Vitamin Shoppe.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2025				
Peterson, Jack	Review GITC testing over the Warehouse Management System application.	\$0.00	2.0	\$0.00
Peterson, Jack	Review submitted evidence provided by the client and document Active Directory passwords.	\$0.00	2.0	\$0.00
Peterson, Jack	Document information technology change management controls.	\$0.00	2.0	\$0.00
Peterson, Jack	Finalize control cards and workpapers over the Warehouse Management System application for manager review.	\$0.00	2.0	\$0.00
Rungta, Varsha	Set up the cycle based testing template for American Freight Revenue.	\$0.00	2.0	\$0.00
Rungta, Varsha	Continue to set up the cycle based testing template for American Freight Revenue.	\$0.00	2.0	\$0.00
Rungta, Varsha	Performed Cycle Based Analysis for American Freight Revenue.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review Franchise debt workpaper.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review Franchise Scoping workpaper.	\$0.00	2.2	\$0.00
Saraogi, Astha	Meet with B. Khanduja (Deloitte) to discuss scoping workpaper of Franchise Group.	\$0.00	0.9	\$0.00
Sciano, May	Prepare documentation within Sylvan gain calculation testing workpaper.	\$0.00	0.4	\$0.00
Sciano, May	Review selections for Buddy's search for unrecorded liabilities.	\$0.00	1.4	\$0.00
Sciano, May	Clear notes to align FRG scoping to the pet supplies plus standalone financial statements.	\$0.00	0.8	\$0.00
Sciano, May	Prepare for internal meetings to discuss the third party technical accounting memos.	\$0.00	1.5	\$0.00
Sciano, May	Review selections and testing approach for Vitamin Shoppe accounts payable debit balances.	\$0.00	1.7	\$0.00
Singhal, Vasu	Perform inventory and analytics workpapers review status check.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2025				
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the scoping of the Wag N Wash franchising audit.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss scoping of the Pet Supplies Plus audit.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the scoping of the Pet Supplies Plus franchising audit.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the deferred revenue testing.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the equity rollforward.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the inventory testing.	\$0.00	0.3	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the overall status of the Pet Supplies Plus audit.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the going concern consultation for Pet Supplies Plus.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review inventory workpapers.	\$0.00	1.0	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the scoping of the Wag N Wash franchising audit.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss scoping of the Pet Supplies Plus audit.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the overall status of the Pet Supplies Plus audit.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the inventory testing.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the scoping of the Pet Supplies Plus franchising audit.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/06/2025				
Weston, Zachary	Discuss with B. Bellora, M. Sciano (Deloitte) status of audit testing.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the equity rollforward.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the deferred revenue testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the going concern consultation for Pet Supplies Plus.	\$0.00	0.8	\$0.00
03/07/2025				
Bellora, Brandon	Document updates in legal procedures memo.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss documentation of prior year misstatements in the evaluation of misstatements workpaper.	\$0.00	0.3	\$0.00
Bellora, Brandon	Prepare evaluation of misstatements workpaper using prior year goodwill misstatement workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Prepare Vitamin Shoppe depreciation substantive analytical procedure on depreciation using review notes from M. Collins (Deloitte).	\$0.00	2.0	\$0.00
Dada, Hajira	Review journal entry documentation update documentation/conduct further research and inspection to fix documentation and address the notes for better documentation in the testing.	\$0.00	7.0	\$0.00
Fitzpatrick, Emily	Update the earnings before income taxes, depreciation, and amortization analysis tab in the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the tickmarks tab in the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	2.6	\$0.00
Fitzpatrick, Emily	Update the tradename analysis tab in the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	3.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/07/2025				
Fitzpatrick, Emily	Update the Pet Supplies Plus leadsheet with current trial balance.	\$0.00	0.5	\$0.00
Jhawar, Rohit	Document supports received for prepaid inventory in journal entry testing file.	\$0.00	1.4	\$0.00
Jhawar, Rohit	Clear notes on presumed fraud risk memo in revenue.	\$0.00	3.4	\$0.00
Jhawar, Rohit	Prepare Intransit support - vendor invoice and bill of lading mapping.	\$0.00	1.2	\$0.00
Jhawar, Rohit	Prepare journal entry test 11 - Duplicate entry test to identify any unusual entry.	\$0.00	2.7	\$0.00
Keast, Elizabeth	Meet with M. Smith (Deloitte) to discuss other asset testing and related amortization calculation.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with M. Smith, J. Walker (Deloitte), T. Vecchioni, K. Barretton (Pet Supplies Plus) Pet Supplies Plus Franchise other assets/liabilities testing approach and selections made.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Discuss with A. Sood (Deloitte) regarding scoping review notes.	\$0.00	1.5	\$0.00
Kumar, Ravi	Meeting with J. Losardo (Vitamin Shoppe) regarding alternative procedures over vendor incentive samples.	\$0.00	1.0	\$0.00
Mabry, Emma	Review evidence and document the D365 application user termination control.	\$0.00	4.0	\$0.00
Maxood, Fathima Shiyana	Set up cycle based analysis workpaper for cost of sales.	\$0.00	2.0	\$0.00
Maxood, Fathima Shiyana	Perform cost of sales cycle based analysis for American Freight.	\$0.00	2.0	\$0.00
Parodi, Carlos	Review substantive analytical procedure testing for Vitamin Shoppe operating expenses.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review substantive analytical procedures testing of operating expenses.	\$0.00	3.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/07/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss Vitamin Shoppe testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review testing considerations for accounts payable for Vitamin Shoppe.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review Vitamin Shoppe workpapers requiring testing.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing of accounts payable for Vitamin Shoppe	\$0.00	0.5	\$0.00
Parodi, Carlos	Review Franchise Group workpapers requiring testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review non significant risk assessment for definite lived intangible assets.	\$0.00	2.3	\$0.00
Peterson, Jack	Review submitted evidence provided by the client and documented Microsoft D365 provisioning.	\$0.00	2.0	\$0.00
Peterson, Jack	Document privileged access controls.	\$0.00	2.0	\$0.00
Peterson, Jack	Analyze submitted evidence provided by the client and finalized documentation for the Active Directory terminations.	\$0.00	2.0	\$0.00
Peterson, Jack	Finalize documentation for the privileged access controls.	\$0.00	2.0	\$0.00
Rungta, Varsha	Performed Cycle Based Analysis for American Freight Revenue.	\$0.00	4.0	\$0.00
Rungta, Varsha	Cycle Based Analysis for Revenue - analysis of transaction type 36 - General Journal.	\$0.00	4.0	\$0.00
Rungta, Varsha	Cycle Based Analysis for Revenue - prepare chart.	\$0.00	1.0	\$0.00
Rungta, Varsha	Cycle Based Analysis for Revenue - document tickmarks.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review Franchise debt workpaper.	\$0.00	2.3	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss documentation of prior year misstatements in the evaluation of misstatements workpaper.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/07/2025				
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing of accounts payable for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review updated financial statements.	\$0.00	2.8	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss Vitamin Shoppe testing.	\$0.00	0.4	\$0.00
Singhal, Vasu	Review file to check if the Inventory and analytics workpapers prepared by the audit team have been reviewed by the engagement managing director.	\$0.00	0.2	\$0.00
Singhal, Vasu	Respond to email from M. Steffens (Deloitte) for an observation in the inventory workpapers executed by the team for Pet Supplies Plus.	\$0.00	0.2	\$0.00
Smith, Matthew	Meet with L. Keast (Deloitte) to discuss other asset testing and related amortization calculation.	\$0.00	0.3	\$0.00
Smith, Matthew	Review trial balance updates and changes made based on remapping of activity.	\$0.00	0.2	\$0.00
Smith, Matthew	Discuss with E. Keast, J. Walker (Deloitte), T. Vecchioni, K. Barretton (Pet Supplies Plus) Pet Supplies Plus Franchise other assets/liabilities testing approach and selections made.	\$0.00	0.6	\$0.00
Smith, Matthew	Review other liabilities testing.	\$0.00	1.3	\$0.00
Sood, Abhinav	Work on debt analytic and risk assessment.	\$0.00	8.6	\$0.00
Sood, Abhinav	Discuss with B. Khanduja (Deloitte) regarding scoping review notes.	\$0.00	1.5	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts receivable testing - prepare selection file for client and sent to client contact.	\$0.00	0.8	\$0.00
Walker, Jana	Discuss with E. Keast, M. Smith (Deloitte), T. Vecchioni, K. Barretton (Pet Supplies Plus) Pet Supplies Plus Franchise other assets/liabilities testing approach and selections made.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/07/2025				
Walker, Jana	Pet Supplies Plus franchise accounts payable testing - analyze remaining scanback selections.	\$0.00	0.4	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts payable testing - document remaining scanback selections with support .	\$0.00	1.2	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts receivable testing - made detailed selections based on testing approach.	\$0.00	1.1	\$0.00
Walker, Jana	Other Assets Testing - read client memos related to their accounting process related to other assets.	\$0.00	0.4	\$0.00
Walker, Jana	Other Assets Testing - analyze wag n wash Other Assets selection support and comparing to selections made.	\$0.00	0.4	\$0.00
Walker, Jana	Wag N Wash franchise accounts payable testing - document remaining scanback selections with support received.	\$0.00	0.9	\$0.00
Walker, Jana	Wag N Wash franchise accounts payable testing - make detailed selections based on testing approach.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash franchise accounts payable testing - prepare selection file for client and sent to client contact.	\$0.00	0.4	\$0.00
Walker, Jana	Prepared Pet Supplies Plus franchise accounts payable testing.	\$0.00	0.4	\$0.00
Walker, Jana	Accrued Expense testing - create selection file and sending to client contact.	\$0.00	0.4	\$0.00
Walker, Jana	Prepare Pet Supplies Plus accrued expense testing.	\$0.00	1.1	\$0.00
Walker, Jana	Email C. Barry (pet supplies) regarding accrued expenses.	\$0.00	0.8	\$0.00
Walker, Jana	Update Pet supplies Plus Accrued Expense testing workpaper.	\$0.00	1.3	\$0.00
Walker, Jana	Accrued Expense testing - Document considerations for current year testing based on audit procedure results.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/07/2025				
Walker, Jana	Accrued Expense testing - Document considerations for current year testing based on closed review notes.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss Franchise Group audit status and financial statements.	\$0.00	1.2	\$0.00
03/08/2025				
Fitzpatrick, Emily	Close review notes on the consideration of the Internal Audit Function workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Close review notes on the fraud discussion documentation template workpaper.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Discuss with M. Smith (Deloitte) regarding other asset testing and related amortization calculation.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review accounts payable unentered invoices testing.	\$0.00	2.9	\$0.00
Singhal, Vasu	Review Omnia file to check if the Inventory and analytics workpapers prepared by the audit team have been reviewed by the engagement managing director.	\$0.00	0.2	\$0.00
Smith, Matthew	Discuss with L. Keast (Deloitte) regarding other asset testing and related amortization calculation.	\$0.00	0.2	\$0.00
Smith, Matthew	Review and document cash in bank and credit card receivable testing workpaper.	\$0.00	5.3	\$0.00
Walker, Jana	Accrued Expenses - update workpaper.	\$0.00	0.6	\$0.00
03/09/2025				
Keast, Elizabeth	Review accounts payable general substantive testing workpaper.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Review accounts payable unentered invoices testing.	\$0.00	2.1	\$0.00
Wintrow, Jonathan	Review journal entry profiling working paper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Alas, Brendan	Review journal entry documentation performed by the staff for review purposes.	\$0.00	1.5	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss accounts payable and accrued testing workpapers.	\$0.00	0.4	\$0.00
Bellora, Brandon	Prepare legal procedures memo using information from inquiry with Franchise Group General Counsel.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi, M. Sciano (Deloitte) to discuss priority substantive testing items to be completed.	\$0.00	0.6	\$0.00
Bellora, Brandon	Update Form on evaluation of misstatements.	\$0.00	4.0	\$0.00
Collins, Mikaela	Meeting with S. Bambroo, M. Parodi (Deloitte) to discuss internal fair value specialist questions regarding Goodwill valuation testing.	\$0.00	0.4	\$0.00
Collins, Mikaela	Clear review notes to the property, plant, and equipment risk assessment analytics.	\$0.00	0.6	\$0.00
Collins, Mikaela	Clear review notes on risk assessment determinations around the software account balance.	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for goodwill.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review risk assessment determinations pertaining to the definite lived intangibles account balance.	\$0.00	0.8	\$0.00
Collins, Mikaela	Review emails from internal team to gain an update on status of the audit engagement.	\$0.00	0.7	\$0.00
Dada, Hajira	Review support for journal entry testing and documenting support in the journal entry testing workpaper.	\$0.00	7.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on the fraud brainstorming discussion documentation template workpaper.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the sensitivity analysis for the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update wording in the earnings before income taxes, depreciation, and amortization tab for the Vitamin Shoppe July impairment analysis.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi, M. Sciano (Deloitte) to discuss priority substantive testing items to be completed.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close review notes on the consideration of the internal audit function workpaper.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Continued to update the consolidated leadsheet tab in the Franchise Group leadsheet workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss accounts payable and accrued testing workpapers.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the consolidated leadsheet tab in the Franchise Group leadsheet workpaper to break out by component.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Close review notes on the consideration of the internal audit function workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Add explanations for related party transactions in the cash transaction review workpaper.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Garg, Divya	Address notes on the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Review debt accrued interest workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Meeting with C. Parodi, P. Malhotra (Deloitte) to discuss testing approach for accounts payable and accrued expenses workspace.	\$0.00	0.5	\$0.00
Garg, Divya	Meeting with B. Khanduja, P. Malhotra (Deloitte) to discuss testing approach for accounts payable and accrued expenses workspace.	\$0.00	0.5	\$0.00
Garg, Divya	Address notes to the group audit scoping workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes on the financial draft.	\$0.00	1.0	\$0.00
Jain, K Rupesh	Update workpaper for American Freight cycle based testing.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discussion with S. Divatia (Franchise Group Internal Audit Director), M. Steffens (Deloitte) regarding internal audit testing status.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with A. B-Belmonte, K. Barrett, T. Vecchioni (client), M. Steffens, M. Smith, K. Lassey (Deloitte) to discuss audit status update including testing status and open items.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with M. Steffens (Deloitte) to discuss overall status of audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Meeting with S. Joseph, X. Torres (Pet Supplies Plus), K. Lassey (Deloitte) to discuss accounts payable testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review accrued expense testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update vendor listing search testing workpaper.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review updates to accounts payable general substantive testing workpaper.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Khanduja, Bhavya	Meeting with D. Garg, P. Malhotra (Deloitte) to discuss testing approach for accounts payable and accrued expenses workspace.	\$0.00	0.5	\$0.00
Lassey, Katherine	Document journal entry testing for Pet Supplies Plus consolidated.	\$0.00	1.5	\$0.00
Lassey, Katherine	Meeting with A. B-Belmonte, K. Barrett, T. Vecchioni (client), M. Steffens, L. Keast, M. Smith (Deloitte) to discuss audit status update including testing status and open items.	\$0.00	0.5	\$0.00
Lassey, Katherine	Meeting with S. Joseph, X. Torres (Pet Supplies Plus), L. Keast (Deloitte) to discuss accounts payable testing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Document additional journal entry testing for Pet Supplies Plus consolidated resulting from bankruptcy proceedings.	\$0.00	0.7	\$0.00
Lnu, Simran	Update the FRG financial reporting package workpaper for balance sheet.	\$0.00	2.0	\$0.00
Lnu, Simran	Update the FRG financial reporting package workpaper for trial balance.	\$0.00	2.5	\$0.00
Lnu, Simran	Update the FRG financial reporting package workpaper for income statement.	\$0.00	2.0	\$0.00
Lnu, Simran	Update the FRG financial reporting package workpaper for cash flow.	\$0.00	2.5	\$0.00
Mabry, Emma	Review SOC 1 reports and document the associated memos.	\$0.00	4.0	\$0.00
Mabry, Emma	Review the overview of cyber security measures for FRG.	\$0.00	4.0	\$0.00
Malhotra, Pujita	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss testing approach for accounts payable and accrued expenses workspace.	\$0.00	0.5	\$0.00
Malhotra, Pujita	Meeting with D. Garg, C. Parodi (Deloitte) to discuss testing approach for accounts payable and accrued expenses workspace.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Maxood, Fathima Shiyana	Perform cost of sales cycle based analysis for American Freight revenue.	\$0.00	6.0	\$0.00
Maxood, Fathima Shiyana	Continue to perform cost of sales cycle based analysis for American Freight revenue.	\$0.00	3.5	\$0.00
Parodi, Carlos	Review internal fair value specialist questions for auditors on Vitamin Shoppe goodwill impairment test.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss accounts payable and accrued testing workpapers.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss the sensitivity analysis for the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins, S. Bambroo (Deloitte) to discuss internal fair value specialist questions regarding Goodwill valuation testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with D. Garg, P. Malhotra (Deloitte) to discuss testing approach for accounts payable and accrued expenses workspace.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick, M. Sciano (Deloitte) to discuss priority substantive testing items to be completed.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review goodwill guided risk assessment.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review impairment testing.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review accounts payable debit balances for Vitamin Shoppe.	\$0.00	2.1	\$0.00
Rungta, Varsha	Review American Freight cycle based testing for revenue.	\$0.00	4.0	\$0.00
Saraogi, Astha	Review Franchise interest expense.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review Franchise debt guided risk assessment analytic.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Saraogi, Astha	Review cost of sales testing workpaper of Vitamin Shoppe.	\$0.00	1.8	\$0.00
Saraogi, Astha	Clear notes to scoping workpaper.	\$0.00	2.0	\$0.00
Sciano, May	Continue to review evaluation of misstatement documentation.	\$0.00	0.9	\$0.00
Sciano, May	Review evaluation of misstatement documentation.	\$0.00	2.1	\$0.00
Sciano, May	Set up preparation of accounts payable and accruals testing.	\$0.00	0.6	\$0.00
Sciano, May	Detail review Q1/Q2 journal entry testing to checking on testing procedures performed.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with B. Bellora, E. Fitzpatrick, C. Parodi (Deloitte) to discuss priority substantive testing items to be completed.	\$0.00	0.6	\$0.00
Singhi, Ira	Discussion with V. Rungta to discuss the open points of cycle based analysis revenue.	\$0.00	0.2	\$0.00
Smith, Matthew	Meeting with A. B-Belmonte, K. Barrett, T. Vecchioni (client), M. Steffens, L. Keast, K. Lassey (Deloitte) to discuss audit status update including testing status and open items.	\$0.00	0.5	\$0.00
Sri Priya, Pocha	Update journal entry workpapers for American Freight.	\$0.00	0.5	\$0.00
Sri Priya, Pocha	Update journal entry workpapers for Pet Supplies.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review pet supplies plus franchising financial statements.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Meeting with A. B-Belmonte, K. Barrett, T. Vecchioni (client), L. Keast, M. Smith, K. Lassey (Deloitte) to discuss audit status update including testing status and open items.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with L. Keast (Deloitte) to discuss overall status of audit.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Steffens, Marilyn	Discussion with S. Divatia (Franchise Group Internal Audit Director), L. Keast (Deloitte) regarding internal audit testing status.	\$0.00	0.5	\$0.00
Walker, Jana	Update structured data for current year approach with respect to policy cards and guided risk assessment.	\$0.00	0.3	\$0.00
Walker, Jana	Review Pet Supplies Plus franchise Other Liabilities Testing selection support.	\$0.00	0.3	\$0.00
Walker, Jana	Pet Supplies Plus franchise Other Liabilities Testing - analyze applicable template for Pet Supplies Plus franchise Other Liabilities Testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus franchise Other Liabilities Testing - document considerations for fiscal year 2024 in Pet Supplies Plus franchise Other Liabilities Testing workpaper.	\$0.00	0.9	\$0.00
Walker, Jana	Document Pet Supplies Plus franchise Other Liabilities Testing selections in Pet Supplies Plus franchise Other Liabilities Testing workpaper.	\$0.00	0.3	\$0.00
Walker, Jana	Follow up with client (K. Barrett) regarding differences for Pet Supplies Plus franchise Other Liabilities Testing selections.	\$0.00	0.1	\$0.00
Walker, Jana	Pet Supplies Plus franchise Other Liabilities Testing - create work paper for Pet Supplies Plus franchise Other Liabilities Testing.	\$0.00	0.6	\$0.00
Walker, Jana	Review open requests to complete audit documentation.	\$0.00	0.4	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - pull associated account detail from Blackline for Wag N Wash franchise Other Liabilities Testing.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Walker, Jana	Wag N Wash franchise Other Assets Testing - analyze applicable template for Wag N Wash franchise Other Assets Testing.	\$0.00	0.2	\$0.00
Walker, Jana	Wag N Wash franchise Other Assets Testing - create work paper for Wag N Wash franchise Other Assets Testing .	\$0.00	0.2	\$0.00
Walker, Jana	Wag N Wash franchise Other Assets Testing - document considerations for fy24 within Wag N Wash franchise Other Assets Testing workpaper tabs.	\$0.00	1.2	\$0.00
Walker, Jana	Wag N Wash franchise Other Assets Testing - aggregate data Wag N Wash franchise Other Assets Testing.	\$0.00	0.3	\$0.00
Walker, Jana	Wag N Wash franchise Other Assets Testing - complete reconciliations (general ledger to subledger detail) for Wag N Wash franchise Other Assets Testing.	\$0.00	0.3	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - analyze applicable template for Wag N Wash franchise Other Liabilities Testing.	\$0.00	0.4	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - create work paper Wag N Wash franchise Other Liabilities Testing.	\$0.00	0.3	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - document considerations for fy24 within Wag N Wash franchise Other Assets Testing workpaper tabs.	\$0.00	0.4	\$0.00
Walker, Jana	Update guided risk assessment structured data to include newly tested accounts for current year approach.	\$0.00	0.6	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - aggregate data based on detailed pulled for Wag N Wash franchise Other Liabilities Testing.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/10/2025				
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - complete reconciliations for Wag N Wash franchise Other Liabilities Testing based on aggregated data.	\$0.00	0.6	\$0.00
Walker, Jana	Prepare Pet Supplies Plus franchise Other Liabilities Testing.	\$0.00	0.4	\$0.00
Walker, Jana	Pet Supplies Plus franchise Other Liabilities Testing - aggregate data for Pet Supplies Plus franchise Other Liabilities Testing.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus franchise Other Liabilities Testing - complete reconciliations (general ledger to subledger detail) for Pet Supplies Plus franchise Other Liabilities Testing.	\$0.00	0.6	\$0.00
Walker, Jana	Wag N Wash franchise Other Assets Testing - pulled associated account detail from Blackline for Wag N Wash franchise Other Assets Testing.	\$0.00	0.3	\$0.00
Walker, Jana	Review status of open items needed to complete testing.	\$0.00	0.2	\$0.00
03/11/2025				
Alas, Brendan	Gather transaction types from the data specialists for cycle-based procedures.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update lease impairment workpaper using contribution listing and lease rollforward.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update property plant and equipment analytic with current year fixed asset rollforward.	\$0.00	4.0	\$0.00
Collins, Mikaela	Clear review notes on risk assessment determinations for the software account balance.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review omnia file and emails from team to gain an update on status of the audit engagement.	\$0.00	0.6	\$0.00
Dada, Hajira	Work on disclosure package tie out to the trial balance.	\$0.00	2.0	\$0.00
Dada, Hajira	Clear notes within journal entry testing workpaper.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/11/2025				
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Franchise Group leadsheet tab in the Franchise Group leadsheet workpaper.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to update the Franchise Group leadsheet tab in the Franchise Group leadsheet workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Continue to add revenue sensitivity analysis scenarios to the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe July impairment analysis workpaper, specifically the earnings before income taxes, depreciation, and amortization tab to include sensitivity analysis.	\$0.00	2.9	\$0.00
Fitzpatrick, Emily	Update the testing workpaper references in the Franchise Group leadsheet workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Add revenue sensitivity analysis scenarios to the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	1.7	\$0.00
Garg, Divya	Address notes in the accrued interest workpaper.	\$0.00	1.8	\$0.00
Garg, Divya	Address notes in the interest expense workpaper.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus) on 2024 construction in progress general ledger detail to be used in audit testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with S. Pakulski (PSP) unentered invoices completeness testing.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/11/2025				
Keast, Elizabeth	Discuss with T. Vecchioni (PSP) subsequent disbursement completeness testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Document Wag n' Wash Franchising journal entry testing profiling results.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Document listing of key Pet Supplies Plus background information.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review 2024 Construction-in-Progress general ledger detail	\$0.00	1.1	\$0.00
Keast, Elizabeth	Document additional Pet Supplies Plus Franchising journal entry testing profiling results as a result of bankruptcy proceedings.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Document additional Wag n' Wash Franchising journal entry testing profiling results as a result of bankruptcy proceedings.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Document Pet Supplies Plus Franchising journal entry testing profiling results.	\$0.00	0.2	\$0.00
Lassey, Katherine	Document additional journal entry selections for National Advertising Fund journal entry testing as a result of bankruptcy proceedings.	\$0.00	2.1	\$0.00
Lassey, Katherine	Prepare National Advertising Fund (NAF) journal entry testing workpaper.	\$0.00	1.9	\$0.00
Lassey, Katherine	Review tie out for Pet Supplies Plus Wag N Wash (WNW) Franchising stand alone audit	\$0.00	2.9	\$0.00
Lassey, Katherine	Document additional journal entry selections for Wag N Wash journal entry testing as a result of bankruptcy proceedings.	\$0.00	0.6	\$0.00
Lassey, Katherine	Document additional journal entry selections for WNW journal entry testing as a result of bankruptcy proceedings.	\$0.00	0.6	\$0.00
Lnu, Simran	Update the financial reporting package workpaper tickamarks.	\$0.00	1.5	\$0.00
Lnu, Simran	Work on intransit inventory workpaper.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/11/2025				
Mabry, Emma	Review evidence and documented the associated IT testing.	\$0.00	4.0	\$0.00
Mabry, Emma	Review evidence and documented the understanding the IT environment memo.	\$0.00	4.0	\$0.00
Manocha, Semantika	Analyze the client prepared lease rollforward with D&T prepared lease rollforward for reconciliation to general ledger.	\$0.00	1.0	\$0.00
Maxood, Fathima Shiyana	Perform American Freight cost of sales cycle based analysis work paper formatting and concluding analysis.	\$0.00	2.5	\$0.00
Maxood, Fathima Shiyana	Cost of Sales Cycle Based Analysis - prepare journal entry samples from significant account.	\$0.00	1.0	\$0.00
Maxood, Fathima Shiyana	Cost of Sales Cycle Based Analysis - establishing relationships and working on tick marks.	\$0.00	2.0	\$0.00
Maxood, Fathima Shiyana	Perform cost of sales cycle based analysis for American Freight.	\$0.00	3.5	\$0.00
Parodi, Carlos	Review impairment testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review accounts payable and accrued expenses testing workpaper.	\$0.00	3.8	\$0.00
Parodi, Carlos	Review income tax rate used in valuation reports.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review impairment risk assessment for Vitamin Shoppe property plant and equipment.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review goodwill guided risk assessment.	\$0.00	2.1	\$0.00
Parodi, Carlos	Email R. Kumar (Deloitte) regarding nature of accounts payable debit balances for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Rungta, Varsha	Set up the cycle based testing template for American Freight Revenue.	\$0.00	4.0	\$0.00
Rungta, Varsha	Close notes on cycle based analysis for American Freight revenue.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/11/2025				
Saraogi, Astha	Review cost of sales testing workpaper of Vitamin Shoppe.	\$0.00	2.4	\$0.00
Saraogi, Astha	Review Franchise interest expense.	\$0.00	2.5	\$0.00
Sciano, May	Review selling, general and administrative (SG&A) operating expense testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Review salaries expense testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review salaries expense testing for Vitamin Shoppe.	\$0.00	0.3	\$0.00
Sciano, May	Review SG&A operating expense testing for American Freight.	\$0.00	0.9	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts payable testing - document remaining scan back selections within the Pet Supplies Plus franchise accounts payable testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus franchise accounts payable testing - analyze results of selections and updated Pet Supplies Plus franchise accounts payable testing workpaper to reflect considerations.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus franchise Equity Testing - create confirmation template.	\$0.00	0.6	\$0.00
Walker, Jana	Wag N Wash franchise accounts payable testing - document remaining scan back (specified amount of money deducted from the normal purchase price) selections with support.	\$0.00	0.9	\$0.00
Walker, Jana	Wag N Wash franchise Equity Testing - Create confirmation template.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash franchise Equity Testing - update for current year confirmations.	\$0.00	0.6	\$0.00
Walker, Jana	Recalculate balances within the Wag N Wash franchise Other Liabilities Testing workpaper.	\$0.00	0.2	\$0.00
Walker, Jana	Calculate balances within the Wag N Wash franchise Other Assets Testing workpaper.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/11/2025				
Walker, Jana	Review Pet Supplies Plus franchise Other Liabilities Testing selection support in connect.	\$0.00	0.3	\$0.00
Walker, Jana	Document Pet Supplies Plus franchise Other Liabilities Testing selections in Pet Supplies Plus franchise Other Liabilities Testing workpaper.	\$0.00	0.9	\$0.00
Walker, Jana	Calculate balances within the Pet Supplies Plus franchise Other Liabilities Testing workpaper.	\$0.00	0.4	\$0.00
Walker, Jana	Pet Supplies Plus franchise Equity Testing - update for current year confirmations within omnia file.	\$0.00	0.3	\$0.00
Walker, Jana	Review Wag N Wash franchise Other Asset Testing selection support.	\$0.00	0.3	\$0.00
Walker, Jana	Document Wag N Wash franchise Other Asset Testing selections.	\$0.00	0.6	\$0.00
Walker, Jana	Review Wag N Wash franchise Other liabilities Testing selection support.	\$0.00	0.2	\$0.00
Walker, Jana	Document Wag N Wash franchise Other liabilities Testing selections.	\$0.00	0.7	\$0.00
03/12/2025				
Bellora, Brandon	Close review notes in summary memo.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update impairment analytic using Vitamin Shoppe store contribution listing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update year end journal entry testing using year end journal entry detail.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick, M. Sciano (Deloitte) to discuss status of weekly queues and cycle based testing to be completed.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review planned legal testing procedures to be performed.	\$0.00	0.4	\$0.00
Collins, Mikaela	Discuss priority M. Parodi, B. Bellora, and E. Fitzpatrick's priority workpapers/testing areas with M. Sciano (Deloitte).	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/12/2025				
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Tradename tab in the Vitamin Shoppe July impairment analysis workpaper.	\$0.00	2.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, M. Sciano, B. Bellora (Deloitte) to discuss status of weekly queues and cycle based testing to be completed.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Review open notes on the American Freight selling, general, and administrative testing workpaper.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the goodwill and tradenames guided risk assessment to include documentation for deficiencies and misstatements.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Prepare 5 additional selections for Franchise Group professional fees expense testing.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Reconcile the November-December journal entry detail in order to make professional fees selections for Franchise Group.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Review the impairment expense guided risk assessment for updates regarding applicable risks.	\$0.00	0.8	\$0.00
Garg, Divya	Clear notes to the debt testing workpaper.	\$0.00	1.5	\$0.00
Garg, Divya	Clear notes to the interest and accrued interest workpaper.	\$0.00	1.5	\$0.00
Garg, Divya	Address notes on the group scoping workpaper.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Document Pet Supplies Plus Franchising journal entry testing profiling results.	\$0.00	0.9	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/12/2025				
Keast, Elizabeth	Document additional Pet Supplies Plus Consolidated journal entry testing profiling results as a result of bankruptcy proceedings.	\$0.00	1.9	\$0.00
Keast, Elizabeth	Document additional Pet Supplies Plus Franchising journal entry testing profiling results as a result of bankruptcy proceedings.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Document additional Pet Supplies Plus National Audit Fund journal entry testing profiling results as a result of bankruptcy proceedings.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Document Pet Supplies Plus Consolidated journal entry testing profiling results.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Document Pet Supplies Plus National Audit Fund journal entry testing profiling results.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update documentation in journal entry data validation workpaper.	\$0.00	0.2	\$0.00
Lassey, Katherine	Prepare National Advertising Fund (NAF) journal entry workpaper.	\$0.00	0.3	\$0.00
Lassey, Katherine	Discuss with J. Walker (Deloitte) documentation of misstatements and deficiencies.	\$0.00	0.8	\$0.00
Lassey, Katherine	Document journal entry testing for Pet Supplies Plus consolidated.	\$0.00	1.7	\$0.00
Lassey, Katherine	Document additional journal entry selections for Wag N Wash journal entry testing as a result of bankruptcy proceedings.	\$0.00	0.1	\$0.00
Lassey, Katherine	Document additional journal entry testing for Pet Supplies Plus consolidated resulting from bankruptcy proceedings.	\$0.00	1.4	\$0.00
Lassey, Katherine	Continue to document additional journal entry testing for PSP consolidated resulting from bankruptcy proceedings.	\$0.00	1.4	\$0.00
Lnu, Simran	Work on information provided by entity testing workpaper.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/12/2025				
Lnu, Simran	Meeting with S. Hargrove, L. Andrade (client) to discuss status of the Vitamin Shoppe June 2024 - information provided by entity testing queries.	\$0.00	0.5	\$0.00
Mabry, Emma	Review information technology summary memo.	\$0.00	4.0	\$0.00
Mabry, Emma	Review evidence and documented the associated IT summary memo.	\$0.00	4.0	\$0.00
Malhotra, Pujita	Prepare the Franchise Group accrued expense risk assessment workpapers.	\$0.00	4.7	\$0.00
Malhotra, Pujita	Continue to prepare the Franchise Group accrued expense risk assessment workpapers.	\$0.00	4.5	\$0.00
Manocha, Semantika	Analyze the client prepared lease rollforward with D&T prepared lease rollforward for reconciliation to general ledger.	\$0.00	0.8	\$0.00
Manocha, Semantika	Discuss with V. Singhal (Deloitte) lease reconciliation to general ledger.	\$0.00	0.7	\$0.00
Maxood, Fathima Shiyana	Close notes on cost of sales cycle based analysis.	\$0.00	3.0	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to review accounts payable detail for Vitamin Shoppe.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review goodwill guided risk assessment.	\$0.00	2.9	\$0.00
Parodi, Carlos	Review planned use of internal fair value specialists workpaper.	\$0.00	2.1	\$0.00
Parodi, Carlos	Document understanding of nature of accounts payable balance.	\$0.00	1.1	\$0.00
Parodi, Carlos	Analyze understanding the nature of work of tax specialists.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano, B. Bellora (Deloitte) to discuss status of weekly queues and cycle based testing to be completed.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review aging of accounts payable balances.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/12/2025				
Parodi, Carlos	Review franchise group corporate accrued expense selections.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review Franchise interest expense.	\$0.00	2.6	\$0.00
Saraogi, Astha	Review reveal summary memo of Vitamin Shoppe.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss status of weekly queues and cycle based testing to be completed.	\$0.00	0.4	\$0.00
Sciano, May	Discuss priority M. Parodi, B. Bellora, and E. Fitzpatrick's priority workpapers/testing areas with M. Collins (Deloitte).	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to review accounts payable detail for Vitamin Shoppe.	\$0.00	0.8	\$0.00
Singhal, Vasu	Discuss with S. Manocha (Deloitte) lease reconciliation to general ledger.	\$0.00	0.7	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - Document evaluation of selection results in Wag N Wash franchise Other Liabilities Testing workpaper.	\$0.00	0.7	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities Testing - Document impact to audit approach and operating effectiveness of controls in Wag N Wash franchise Other Liabilities Testing workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus Franchise Equity Testing - Update confirmations based on review notes.	\$0.00	0.9	\$0.00
Walker, Jana	Discuss with K. Lassey (Deloitte) documentation of misstatements and deficiencies.	\$0.00	0.8	\$0.00
Walker, Jana	Accrued Expense testing - Document evaluation of selection results and impact to audit approach.	\$0.00	2.4	\$0.00
Walker, Jana	Prepare accrued expense internal control documentation.	\$0.00	3.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/12/2025				
Walker, Jana	Document Pet Supplies Plus Accrued Expense Testing workpaper and structured data.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash Franchise Equity Testing - Update confirmation per review notes.	\$0.00	0.7	\$0.00
03/13/2025				
Alano, Michelle	Drafted questions for the audit team to use during their fraud inquiries with management.	\$0.00	0.8	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss status substantive testing and questions regarding same.	\$0.00	0.5	\$0.00
Bellora, Brandon	Update loss on equity investment workpaper based on comments from M. Sciano (Deloitte).	\$0.00	4.0	\$0.00
Dada, Hajira	Review financial statement accounts grouping/mapping checking whether it matches what was in the client provided trial balance.	\$0.00	4.0	\$0.00
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to review questions related to the cash transaction review workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss status substantive testing and questions regarding same.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close review notes on the Vitamin Shoppe selling, general, and administrative testing workpaper.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Review open note in the inventory rollforward testing workpaper.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Close review notes on the American Freight selling, general, and administrative testing workpaper.	\$0.00	3.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/13/2025				
Garg, Divya	Update the debt main testing workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes on the debt testing workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Update the debt summary of agreements workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Update the debt interest workpaper.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Update status tracker for testing progress.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review Wag n' Wash Franchising journal entry testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review equity confirmations.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discuss with K. Lassey, J. Walker (Deloitte) accounts receivable and equity testing questions.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising journal entry testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review National Advertising Fund journal entry testing.	\$0.00	0.7	\$0.00
Lassey, Katherine	Document additional journal entry testing for Pet Supplies Plus Franchising as a result of bankruptcy proceedings.	\$0.00	1.6	\$0.00
Lassey, Katherine	Document journal entry testing for Pet Supplies Plus consolidated.	\$0.00	1.2	\$0.00
Lassey, Katherine	Review deficiency documentation related to accrued expenses control deficiency.	\$0.00	0.1	\$0.00
Lassey, Katherine	Review accounts payable workpaper for WNW Franchising.	\$0.00	0.8	\$0.00
Lassey, Katherine	Close notes in journal entry testing for Pet Supplies Plus Franchising.	\$0.00	0.6	\$0.00
Lassey, Katherine	Document journal entry testing for Pet Supplies Plus Franchising.	\$0.00	2.1	\$0.00
Lassey, Katherine	Discuss with E. Keast, J. Walker (Deloitte) accounts receivable and equity testing questions.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/13/2025				
Lnu, Simran	Email R. Kumar (Deloitte) for open queries related to Inventory and Sales risk analysis file.	\$0.00	0.5	\$0.00
Lnu, Simran	Work on information provided by entity testing workpaper.	\$0.00	3.0	\$0.00
Lnu, Simran	Update inventory risk analysis file.	\$0.00	0.5	\$0.00
Mabry, Emma	Review client submitted evidence and the scoping and structure memos.	\$0.00	4.0	\$0.00
Mabry, Emma	Review evidence and documented the associated IT testing.	\$0.00	4.0	\$0.00
Parodi, Carlos	Review selections for franchise group corporate accruals testing.	\$0.00	2.3	\$0.00
Parodi, Carlos	Review unprocessed invoices selections support.	\$0.00	2.4	\$0.00
Parodi, Carlos	Review accounts payable debit balances.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss franchise group corporate accrued expense selections sampling approach.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss status substantive testing and questions regarding same.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to review questions related to the cash transaction review workpaper.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), J. Buckley, H. Singh (external - Internal Audit) to discuss accounts payable testing selections for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Rungta, Varsha	Discuss with I. Singh open points of cycle based analysis revenue.	\$0.00	0.2	\$0.00
Saraogi, Astha	Review Buddy's concluding analytic procedure workpaper.	\$0.00	0.8	\$0.00
Sciano, May	Review accounts payable and accrued expenses documentation.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/13/2025				
Sciano, May	Meeting with M. Parodi (Deloitte), J. Buckley, H. Singh (external - Internal Audit) to discuss accounts payable testing selections for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss franchise group corporate accrued expense selections sampling approach.	\$0.00	0.7	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items.	\$0.00	0.5	\$0.00
Sciano, May	Respond to internal team via email with accounts payable and accruals testing.	\$0.00	1.4	\$0.00
Singhal, Vasu	Review leases workpaper.	\$0.00	0.5	\$0.00
Singhi, Ira	Review Revenue Cycle Based workpaper - Revenue Analysis.	\$0.00	3.0	\$0.00
Sood, Abhinav	Work on guided risk assessment of debt.	\$0.00	2.5	\$0.00
Steffens, Marilyn	Review W N W Franchising financial statements.	\$0.00	4.0	\$0.00
Thomas, Ronnie	Review journal entry testing workpaper for American Freight.	\$0.00	2.0	\$0.00
Thomas, Ronnie	Review journal entry testing workpaper for Pet Supplies.	\$0.00	2.0	\$0.00
Thomas, Ronnie	Review journal entry testing workpaper for Vitamin Shoppe.	\$0.00	2.0	\$0.00
V, Gopika	Review cost of goods sold cycle based procedures.	\$0.00	2.5	\$0.00
Walker, Jana	Email K. Lassey (Deloitte) regarding accounts payable and accounts receivable testing questions. Deloitte participants: J. Walker and K. Lassey.	\$0.00	0.3	\$0.00
Walker, Jana	Review status of open items needed to complete testing.	\$0.00	0.6	\$0.00
Walker, Jana	Review Pet Supplies Plus franchise accounts receivable testing selection support in connect.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/13/2025				
Walker, Jana	Document Pet Supplies Plus franchise accounts receivable testing selections in Pet Supplies Plus franchise accounts receivable testing workpaper.	\$0.00	1.2	\$0.00
Walker, Jana	Calculate balances within the Pet Supplies Plus franchise accounts receivable testing workpaper.	\$0.00	0.8	\$0.00
Walker, Jana	Review Wag N Wash franchise accounts payable testing selection support in connect.	\$0.00	0.4	\$0.00
Walker, Jana	Prepare Wag N Wash franchise accounts receivable testing.	\$0.00	0.7	\$0.00
Walker, Jana	Prepare Wag N Wash franchise accounts receivable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Prepare Wag N Wash franchise accounts payable testing.	\$0.00	0.4	\$0.00
Walker, Jana	Continue to prepare Wag N Wash franchise accounts payable testing.	\$0.00	0.9	\$0.00
Walker, Jana	Document Wag N Wash franchise accounts payable testing selections in Wag N Wash franchise accounts payable testing workpaper.	\$0.00	1.2	\$0.00
Walker, Jana	Recalculate balances within the Wag N Wash franchise accounts payable testing workpaper.	\$0.00	0.8	\$0.00
Walker, Jana	Create extrapolation workpaper for Wag n Wash Accrued Expense testing.	\$0.00	0.3	\$0.00
Walker, Jana	Reviewing Pet Supplies Plus franchise Equity Testing journal entry support for equity selections.	\$0.00	0.9	\$0.00
Walker, Jana	Document considerations in extrapolation workpaper for Wag n Wash Accrued Expense testing.	\$0.00	1.1	\$0.00
Walker, Jana	Discuss with E. Keast, K. Lassey (Deloitte) accounts receivable and equity testing questions.	\$0.00	0.4	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/13/2025				
Wintrow, Jonathan	Review journal entry testing working paper.	\$0.00	1.7	\$0.00
03/14/2025				
Alano, Michelle	Draft questions for the audit team to use during their fraud inquiries with management. Sent questions to M. Brodsky for his review.	\$0.00	0.5	\$0.00
Bellora, Brandon	Draft residual balance analysis workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Reconcile subsequent bank statements to vendor payments listing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) regarding open audit substantive testing.	\$0.00	0.4	\$0.00
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) regarding open audit substantive testing.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe accounts payable and accrued expenses testing template with internal audit work done.	\$0.00	2.1	\$0.00
Fitzpatrick, Emily	Close review notes on the Vitamin Shoppe selling, general, and administrative testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Create a to-do list with the Franchise Group audit workpapers in queue.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Franchise Group cash transaction review workpaper explaining the cash transactions that include names of related parties.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus journal entry testing.	\$0.00	1.4	\$0.00
Keast, Elizabeth	Read draft National Advertising Fund financial statements.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/14/2025				
Keast, Elizabeth	Review updates to Pet Supplies Plus Franchising journal entry testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review updates to accrued expense substantive testing workpaper.	\$0.00	0.2	\$0.00
Lassey, Katherine	Review accounts payable workpaper for Pet Supplies Plus Franchising.	\$0.00	1.7	\$0.00
Lassey, Katherine	Review accrued liabilities substantive testing for Pet Supplies Plus Franchising.	\$0.00	0.7	\$0.00
Lassey, Katherine	Discuss with J. Walker (Deloitte) review comments in accounts payable testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Clear notes in accounts payable workpaper for Pet Supplies Plus Franchising.	\$0.00	0.3	\$0.00
Lassey, Katherine	Review accounts payable workpaper for WNW Franchising.	\$0.00	0.7	\$0.00
Lassey, Katherine	Close notes in journal entry testing for Pet Supplies Plus consolidated.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review goodwill guided risk assessment.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review testing considerations for open areas.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) regarding open audit substantive testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review Buddy's goodwill account balance.	\$0.00	0.6	\$0.00
Parodi, Carlos	Continue reviewing impairment testing.	\$0.00	1.7	\$0.00
Parodi, Carlos	Review impairment testing.	\$0.00	2.3	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, J. Buckley, H. Singh (external - Internal Audit) to discuss open items in accounts payable testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review accrued expense testing selections.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/14/2025				
Sciano, May	Email Z. Weston (Deloitte) regarding approval for a change in American Freight staffing.	\$0.00	0.8	\$0.00
Sciano, May	Check resources for reviews of the financial statements provided by management.	\$0.00	0.3	\$0.00
Sciano, May	Prepare plan for revenue American Freight testing.	\$0.00	0.3	\$0.00
Sciano, May	Respond to email from M. Parodi (Deloitte) on Vitamin Shoppe accounts payable and accruals testing.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte), S. Divatia, J. Buckley, H. Singh (external - Internal Audit) to discuss open items in accounts payable testing.	\$0.00	0.4	\$0.00
Sciano, May	Review emails related to internal audit testing for meeting with J. Buckley, S. Divatia, J. Buckley, H. Singh, A. Mondlak (External - Franchise Group).	\$0.00	1.0	\$0.00
Singhi, Ira	Review revenue cycle based workpaper .	\$0.00	3.9	\$0.00
Steffens, Marilyn	Review pet supplies plus franchising financial statements.	\$0.00	1.4	\$0.00
Steffens, Marilyn	Review National Advertising Fund of Pet Supplies Plus, LLC financial statements.	\$0.00	0.6	\$0.00
Tilma-Ross, Lynne	Review revenue workpaper.	\$0.00	2.0	\$0.00
V, Gopika	Continue to review cost of goods sold cycle based procedures.	\$0.00	2.5	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities testing - closed notes from review.	\$0.00	0.3	\$0.00
Walker, Jana	Wag N Wash franchise Other Liabilities testing - Document considerations for current year testing based on closed review notes.	\$0.00	0.6	\$0.00
Walker, Jana	Update workpaper references for new audit areas - Other assets, other liabilities, etc.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/14/2025				
Walker, Jana	Wag N Wash Franchise Other Assets testing - Close review notes.	\$0.00	0.8	\$0.00
Walker, Jana	Pet Supplies Plus Franchise Liabilities testing - Close review notes.	\$0.00	0.7	\$0.00
Walker, Jana	Accrued Expense testing - Close notes in additional documentation.	\$0.00	0.8	\$0.00
Walker, Jana	Pet Supplies Plus Franchise AP testing - close open notes.	\$0.00	1.6	\$0.00
Walker, Jana	Pet Supplies Plus Franchise accounts payable testing - close notes.	\$0.00	0.3	\$0.00
Walker, Jana	Pet Supplies Plus Franchise accounts payable testing - Document considerations for current year testing based on closed review notes.	\$0.00	0.6	\$0.00
Walker, Jana	Wag N Wash Franchise AP testing - close open notes.	\$0.00	1.4	\$0.00
Walker, Jana	Wag N Wash franchise accounts payable testing - close notes.	\$0.00	0.2	\$0.00
Walker, Jana	Wag N Wash franchise accounts payable testing - document considerations for current year testing based on closed review notes.	\$0.00	0.9	\$0.00
Walker, Jana	Wag N Wash Franchise Equity Testing - Review journal entry support for equity entries.	\$0.00	0.6	\$0.00
Walker, Jana	Email B. Kindernay, AP Manager, on accounts payable balances and selection follow ups.	\$0.00	0.6	\$0.00
Walker, Jana	Discuss with K. Lassey (Deloitte) review comments in accounts payable testing.	\$0.00	0.3	\$0.00
Walker, Jana	Wag N Wash Franchise Other Liabilities testing - Aggregate data from selection support to check balances.	\$0.00	0.4	\$0.00
03/15/2025				
Fitzpatrick, Emily	Review internal audit's testing on Vitamin Shoppe's accounts payable and accrued expenses testing.	\$0.00	3.0	\$0.00
Garg, Divya	Update the scoping workpaper.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/15/2025				
Garg, Divya	Update the debt testing.	\$0.00	2.0	\$0.00
Garg, Divya	Review the accrued interest workpaper.	\$0.00	1.0	\$0.00
Lassey, Katherine	Review accrued expense substantive testing for WNW franchising.	\$0.00	0.8	\$0.00
Lassey, Katherine	Clear notes in accrued expense substantive testing for Pet Supplies Plus franchising.	\$0.00	0.1	\$0.00
Lassey, Katherine	Review Other Assets substantive testing for Pet Supplies Plus Franchising.	\$0.00	0.4	\$0.00
Saraogi, Astha	Review risk assessment analytic of sales of Vitamin Shoppe.	\$0.00	3.6	\$0.00
Walker, Jana	Update Pet Supplies Plus Franchise Equity testing.	\$0.00	0.4	\$0.00
Walker, Jana	Perform Wag N Wash Franchise Equity testing.	\$0.00	0.4	\$0.00
03/16/2025				
Bellora, Brandon	Meeting with M. Parodi and E Fitzpatrick (both Deloitte) to discuss overall audit status and our to do lists for the upcoming week	\$0.00	0.5	\$0.00
03/17/2025				
Collins, Mikaela	Review risk assessment analytics for property, plant, and equipment.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review goodwill and intangible process flowchart.	\$0.00	0.3	\$0.00
Dada, Hajira	Review and clear comments on journal entry documentation.	\$0.00	3.0	\$0.00
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Update the general ledger reconciliation tab in the Vitamin Shoppe Accounts Payable and Accrued Expense Testing workpaper.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/17/2025				
Fitzpatrick, Emily	Update the sampling tab in the Vitamin Shoppe Accounts Payable and Accrued Expense Testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to update the sampling tab in the Vitamin Shoppe Accounts Payable and Accrued Expense Testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss overall audit status and workpapers.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the internal information summary tab in the Franchise Group operating expense testing workpaper to include the journal entry detail.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update group scoping with Franchise Group new trial balances.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Update group scoping with the Buddy's year-end trial balance.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Update the unrecorded liabilities sampling tab in the Vitamin Shoppe Accounts Payable and Accrued Expense testing workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Engagement Quality Review template with the Concurring Review template in order to update for the current year.	\$0.00	1.8	\$0.00
Garg, Divya	Clear notes on the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Perform year end update on the guided risk assessment.	\$0.00	2.0	\$0.00
Garg, Divya	Review the year end trial balances.	\$0.00	1.5	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus cash testing.	\$0.00	4.8	\$0.00
Goodspeed, Madison	Meeting with E. Keast (Deloitte) to discuss cash testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Meeting with M. Goodspeed (Deloitte) to discuss cash testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) regarding franchising financial statement comments.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/17/2025

Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens (Deloitte) to discuss overall status of audit.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with M. Steffens, M. Sciano (Deloitte) regarding Internal status update.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Discuss with K. Lassey (Deloitte) testing approach of national audit fund revenue.	\$0.00	0.3	\$0.00
Lassey, Katherine	Clear notes in WNW Franchising other liabilities testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Review Franchisee Receivable substantive testing for Pet Supplies Plus Franchising.	\$0.00	1.7	\$0.00
Lassey, Katherine	Clear notes in Pet Supplies Plus Franchising accounts receivable testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Discuss with E. Keast (Deloitte) testing approach of national audit fund revenue.	\$0.00	0.3	\$0.00
Lassey, Katherine	Review Franchisee Receivable substantive testing for WNW Franchising.	\$0.00	1.3	\$0.00
Lassey, Katherine	Clear notes in WNW Franchising accounts receivable testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Clear notes in WNW Franchising other assets testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Close notes in other accrued employee compensation & benefits testing.	\$0.00	0.3	\$0.00
Lnu, Simran	Meeting with A. Saraogi, M. Zaorski (Deloitte) to discuss status of the Vitamin Shoppe Overall file status and year-end work .	\$0.00	0.5	\$0.00
Mabry, Emma	Finalizing testing details on internal control testing and addressing review notes from Manager and Partner review.	\$0.00	4.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/17/2025				
Mabry, Emma	Finalizing testing details on control cards and addressing review notes from Manager and Partner review.	\$0.00	4.0	\$0.00
Manocha, Semantika	Clear notes in revenue testing working paper.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review Pet Supplies Plus goodwill impairment testing.	\$0.00	4.1	\$0.00
Parodi, Carlos	Continue reviewing Pet Supplies Plus goodwill impairment testing.	\$0.00	3.9	\$0.00
Parodi, Carlos	Review Vitamin Shoppe goodwill impairment testing.	\$0.00	2.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss overall audit status and workpapers.	\$0.00	0.5	\$0.00
Peterson, Jack	Address review notes on general IT control.	\$0.00	1.0	\$0.00
Peterson, Jack	Update testing documentation over Retail Point for each applicable control test.	\$0.00	3.0	\$0.00
Saraogi, Astha	Review top-side journal entries testing workpaper of Vitamin shoppe Inc.	\$0.00	2.8	\$0.00
Saraogi, Astha	Meeting with S. Lnu, M. Zaorski (Deloitte) to discuss status of the Vitamin Shoppe Overall file status and year-end work.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review debtor in possession financing fees workpaper.	\$0.00	1.1	\$0.00
Sciano, May	Respond to questions from M. Parodi, B. Bellora, E. Fitzpatrick (Deloitte) via email regarding priority tasks for completion.	\$0.00	0.8	\$0.00
Sciano, May	Prepare selling, general and administrative testing workpaper.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with M. Steffens, E. Keast (Deloitte) regarding Internal status update.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review journal entry testing.	\$0.00	1.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/17/2025				
Steffens, Marilyn	Meeting with E. Keast, M. Sciano (Deloitte) regarding Internal status update.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), E. Keast (Deloitte) to discuss overall status of audit.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) regarding franchising financial statement comments.	\$0.00	1.6	\$0.00
Steffens, Marilyn	Review franchise financial statements.	\$0.00	1.4	\$0.00
Tilma-Ross, Lynne	Review revenue workpaper.	\$0.00	1.0	\$0.00
Vyas, Alka	Review risk assessment fraud documentation.	\$0.00	1.5	\$0.00
Vyas, Alka	Review journal entry testing.	\$0.00	2.7	\$0.00
Vyas, Alka	Review guided risk assessment for sales.	\$0.00	0.5	\$0.00
Vyas, Alka	Review risk assessment for inventories finished goods.	\$0.00	0.5	\$0.00
Vyas, Alka	Review planning memo.	\$0.00	0.2	\$0.00
Vyas, Alka	Review data specialist planning memo.	\$0.00	0.2	\$0.00
Vyas, Alka	Review cycle count workpapers for inventory.	\$0.00	1.2	\$0.00
Vyas, Alka	Review inventory in transit.	\$0.00	0.2	\$0.00
Vyas, Alka	Review journal entry controls.	\$0.00	0.2	\$0.00
Vyas, Alka	Review year end testing inventory.	\$0.00	3.8	\$0.00
Walker, Jana	Wag N Wash Other Assets testing - update documentation in workpaper based on client responses.	\$0.00	0.7	\$0.00
Walker, Jana	Email C. Barry (Pet Supplies Plus) regarding inquires from accounts payable testing.	\$0.00	0.2	\$0.00
Walker, Jana	Review current year legal confirmation responses.	\$0.00	0.4	\$0.00
Walker, Jana	Pet Supplies Plus Accounts Receivable testing - close notes.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/17/2025				
Walker, Jana	Pet Supplies Plus Accounts Receivable testing - Document considerations for current year testing based on closed review notes.	\$0.00	1.2	\$0.00
Walker, Jana	Wag N Wash Franchise Other Liabilities testing - close notes in workpaper.	\$0.00	0.4	\$0.00
Walker, Jana	Wag N Wash Other Assets testing - close notes in workpaper.	\$0.00	1.3	\$0.00
Walker, Jana	Email K. Lassey (Deloitte) regarding general & administrative expense analytic for wag n wash franchise.	\$0.00	0.3	\$0.00
Walker, Jana	Wag N Wash franchise General and Administrative Analytic testing - Categorizing trial balances accounts based on predecessor auditor workpapers for Wag N Wash franchise General and Administrative Analytic testing	\$0.00	1.7	\$0.00
Walker, Jana	Review legal confirmation responses for current year.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash franchise General and Administrative Analytic testing - categorize trial balances accounts based on predecessor auditor workpapers for Wag N Wash franchise General and Administrative Analytic testing.	\$0.00	1.9	\$0.00
Walker, Jana	Pet Supplies Plus Franchise Other Liabilities testing - close notes.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash Accounts Receivable testing - close notes in workpaper.	\$0.00	1.4	\$0.00
Weston, Zachary	Discuss with M. Sciano (Deloitte) technical accounting memos and testing approach for certain guarantees.	\$0.00	0.6	\$0.00
Zaorski, Michal	Meeting with S. Lnu, A. Saraogi (Deloitte) to discuss status of the Vitamin Shoppe Overall file status and year-end work.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/18/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss substantive testing to be completed.	\$0.00	0.5	\$0.00
Bellora, Brandon	Reconcile accounts payable aging listing to the trial balance for Vitamin Shoppe.	\$0.00	2.0	\$0.00
Bellora, Brandon	Draft selections from Vitamin Shoppe accounts payable aging listing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, M. Parodi, M. Collins, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Collins, Mikaela	FY25 staffing discussion with M. Sciano (Deloitte).	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, M. Parodi, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to review status Franchise Group testing within the financial statements for team delegation.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review Vitamin Shoppe property, plant, and equipment impairment risk assessment considerations.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review Vitamin Shoppe property, plant and equipment testing.	\$0.00	0.4	\$0.00
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at The Vitamin Shoppe.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the documentation of concurring reviews workpaper with engagement quality control reviewer documents.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close review notes on the Goodwill & Tradename guided risk assessment.	\$0.00	2.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/18/2025				
Fitzpatrick, Emily	Continue to close review notes on the Goodwill & Tradename guided risk assessment.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Meeting with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, M. Parodi, M. Collins, B. Bellora (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss substantive testing to be completed.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the internal information summary tab in the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the payable cycle calculation in subsequent disbursement tab of the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Close review notes on vendor incentives testing workpaper.	\$0.00	1.3	\$0.00
Garg, Divya	Meeting with A. Saraogi, B. Khanduja, M. Sciano, M. Parodi, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Garg, Divya	Address notes on the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Perform year end update on the guided risk assessment.	\$0.00	1.0	\$0.00
Garg, Divya	Review the year end trial balances.	\$0.00	1.1	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus cash testing.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Meeting with A. Saraogi, D. Garg, M. Sciano, M. Parodi, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Kumar, Ravi	Close review notes on vendor incentives working paper.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/18/2025				
Lassey, Katherine	Reconcile Pet Partner Revenue population & calculate sample size for National Advertising Fund Pet Partner revenue testing.	\$0.00	2.9	\$0.00
Lassey, Katherine	Clear notes in WMW accounts payable testing.	\$0.00	0.4	\$0.00
Lassey, Katherine	Research guidance for NAF Pet Partner Revenue Testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Request Pet Partner Revenue account population.	\$0.00	0.2	\$0.00
Lassey, Katherine	Set up Pet Partner Revenue testing workpaper.	\$0.00	1.3	\$0.00
Lassey, Katherine	Meeting with J. Walker (Deloitte) to discuss general and administrative expense analytic for WNW franchising.	\$0.00	0.3	\$0.00
Lassey, Katherine	Meeting with K. Barrett, C. Barry (client) to discuss National Advertising Fund Pet Partners Revenue population.	\$0.00	0.3	\$0.00
Lnu, Simran	Update revenue testing summary memo.	\$0.00	1.5	\$0.00
Lnu, Simran	Update guided risk assessment - inventory analysis file analytics support.	\$0.00	1.5	\$0.00
Lnu, Simran	Update revenue fraud risk memo guidelines.	\$0.00	2.0	\$0.00
Lnu, Simran	Clear notes on information provided by entity testing workpaper.	\$0.00	1.0	\$0.00
Lnu, Simran	Update guided risk assessment - cost of sales analysis file per analytics support.	\$0.00	1.0	\$0.00
Lnu, Simran	Update guided risk assessment - revenue analysis file for per analytics support.	\$0.00	1.5	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to review status Franchise Group testing within the financial statements for team delegation.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss substantive testing to be completed.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/18/2025				
Parodi, Carlos	Meeting with A. Saraogi, D. Garg, B. Khanduja, M. Sciano, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review status of open requests to be tested within the financial statements.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review Vitamin Shoppe valuation testing.	\$0.00	2.8	\$0.00
Parodi, Carlos	Review Pet Supplies Plus valuation testing.	\$0.00	3.7	\$0.00
Peterson, Jack	Finalize details on internal control testing for the in-scope applications.	\$0.00	2.0	\$0.00
Peterson, Jack	Address review notes on general IT control.	\$0.00	1.0	\$0.00
Peterson, Jack	Update testing documentation over Azure Active Directory for each applicable control test.	\$0.00	3.0	\$0.00
Saraogi, Astha	Meeting with D. Garg, B. Khanduja, M. Sciano, M. Parodi, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Sciano, May	Respond via email to E. Fitzpatrick (Deloitte) regarding expenses for selling, general and administrative.	\$0.00	0.3	\$0.00
Sciano, May	Update Sylvan gain calculation based on the close out entry to retained earnings.	\$0.00	1.2	\$0.00
Sciano, May	Review going concern risk assessment.	\$0.00	0.5	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG) to discuss financial statement presentation items.	\$0.00	0.6	\$0.00
Sciano, May	Analyze whether documentation is consistent with current quality standards.	\$0.00	2.3	\$0.00
Sciano, May	Answered questions from K. Scholes (FRG) via email regarding Sylvan sale.	\$0.00	0.6	\$0.00
Sciano, May	FY25 staffing discussion with M. Collins (Deloitte).	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/18/2025				
Sciano, May	Meeting with A. Saraogi, D. Garg, B. Khanduja, M. Parodi, M. Collins, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to review status Franchise Group testing within the financial statements for team delegation.	\$0.00	0.5	\$0.00
Sciano, May	Reconcile debt confirmations received for Freedom Inc. to the trial balance.	\$0.00	0.4	\$0.00
Sciano, May	Update changes to organizational structure in tracking system.	\$0.00	0.3	\$0.00
Shamim, Aarfa	Work on salaries and payroll benefits expense.	\$0.00	6.0	\$0.00
Walker, Jana	Meeting with K. Lassey (Deloitte) to discuss general and administrative expense analytic for WNW franchising.	\$0.00	0.3	\$0.00
Walker, Jana	Pet Supplies Plus franchise General and Administrative Analytic testing - Document analytic results based on predecessor auditor workpapers and analyzing results to consider testing conclusions.	\$0.00	0.9	\$0.00
Walker, Jana	Pet Supplies Plus franchise General and Administrative Analytic testing - Utilize various analytic drivers based on predecessor auditor workpapers.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus franchise General and Administrative Analytic testing - Analyze results to consider testing conclusions within workpaper.	\$0.00	0.6	\$0.00
Walker, Jana	Litigations and claims - Read prior year and current year confirmations.	\$0.00	0.8	\$0.00
Walker, Jana	Wag N Wash franchise General and Administrative Analytic testing - Categorize trial balances accounts based on nature of each account within Financial Statement Line Item.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/18/2025

Walker, Jana	Pet Supplies Plus franchise General and Administrative Analytic testing - Document analytic results based on predecessor auditor workpapers and analyzing results to consider testing conclusions.	\$0.00	0.7	\$0.00
Walker, Jana	Litigations and claims - Read prior year and current year confirmations and annotating differences in year over year open cases.	\$0.00	0.7	\$0.00
Walker, Jana	Pet Supplies Plus Accounts Payable - update documentation in workpaper based on client responses.	\$0.00	0.9	\$0.00
Walker, Jana	Pet Supplies Plus franchise General and Administrative Analytic testing - Document analytic results based on nature of each account within Financial Statement Line Item and analyzing results to consider testing conclusions.	\$0.00	1.6	\$0.00
Walker, Jana	Wag N Wash franchise General and Administrative Analytic testing - complete reconciliation to trial balances accounts based on predecessor auditor workpapers and analyzing results to consider testing conclusions.	\$0.00	1.1	\$0.00
Weston, Zachary	Review the Company's accounting position paper on lease guarantee.	\$0.00	1.3	\$0.00

03/19/2025

Bellora, Brandon	Update subsidiary reporting package control for current year financial close and reporting process.	\$0.00	2.7	\$0.00
Bellora, Brandon	Reconcile contribution listing from Vitamin Shoppe to property plant and equipment rollforward using net book value listing.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update property plant and equipment analytic using notes and considerations from M. Collins (Deloitte).	\$0.00	3.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/19/2025

Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick, M. Collins, M. Sciano (Deloitte) to discuss entity level control documentation.	\$0.00	0.3	\$0.00
Cavone, Rocsanna	Prepare the Buddy's valuation testing for goodwill.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with M. Parodi, B. Bellora, E. Fitzpatrick, M. Sciano (Deloitte) to discuss entity level control documentation.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review S. Guihar (fair value specialists) follow up questions for the Company regarding the goodwill and intangible valuation.	\$0.00	0.8	\$0.00
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at Pet Supplies Plus.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Upload a Franchise Group Accounts Payable and Accrued Expense Testing template into the audit file.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Upload the Freedom Receivables II Conflict Check into the audit file.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Continue to update the income tax receivable guided risk assessment for the current year.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the deferred tax liability guided risk assessment for the current year.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Update the American Institute of Certified Public Accountants (AICPA) Services Tracker with lead client services partner approval dates.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the cash transactions explanations in the Franchise Group Cash Transaction Review workpaper.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Closed notes on the Goodwill and Tradename guided risk assessment.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/19/2025				
Fitzpatrick, Emily	Update the income tax expense guided risk assessment for the current year.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Update the income tax receivable guided risk assessment for the current year.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora, M. Collins, M. Sciano (Deloitte) to discuss entity level control documentation.	\$0.00	0.3	\$0.00
Garg, Divya	Address notes on the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Perform year end update on the guided risk assessment.	\$0.00	2.0	\$0.00
Garg, Divya	Review the year end guided risk assessment updates.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes in the interest workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes in the accrued interest workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Review the debt substantive workpaper.	\$0.00	1.0	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus cash testing.	\$0.00	0.8	\$0.00
Goodspeed, Madison	Email M. Nelson (Deloitte) regarding cash testing.	\$0.00	0.5	\$0.00
Jones, Brandon	Read and provide substantive comments related to the drafted financial statements.	\$0.00	1.2	\$0.00
Jones, Brandon	Read and provide financial statement draft comments for WNW Franchising LLC.	\$0.00	1.2	\$0.00
Jones, Brandon	Read and provide financial statement draft comments for National Advertising Fund of Pet Supplies Plus.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Update Wag n Wash journal entry testing profiling documentation.	\$0.00	0.2	\$0.00
Kumar, Ravi	Meeting with A. Vyas, M. Zaorski (Deloitte) to discuss status of open areas within the Vitamin Shoppe file, vendor incentives testing and other inventory working papers.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/19/2025				
Lassey, Katherine	Perform National Advertising Fund (NAF) Corporate Revenue substantive analytical procedures.	\$0.00	4.3	\$0.00
Lassey, Katherine	Perform NAF Franchise Revenue substantive analytical procedures.	\$0.00	1.1	\$0.00
Lassey, Katherine	Close notes in WNW journal entry testing.	\$0.00	0.8	\$0.00
Lassey, Katherine	Reconcile population & calculate sample size for National Advertising Fund Pet Partner Revenue Testing.	\$0.00	0.7	\$0.00
Lnu, Simran	Draft sales presumed risk of fraud memo.	\$0.00	3.5	\$0.00
Lnu, Simran	Update analytical workpaper for Vitamin Shoppe.	\$0.00	2.0	\$0.00
Parodi, Carlos	Review Pet Supplies Plus goodwill valuation testing.	\$0.00	3.4	\$0.00
Parodi, Carlos	Continue Pet Supplies Plus goodwill valuation testing.	\$0.00	3.3	\$0.00
Parodi, Carlos	Continue Vitamin Shoppe goodwill valuation testing	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick, M. Collins, M. Sciano (Deloitte) to discuss entity level control documentation.	\$0.00	0.3	\$0.00
Parodi, Carlos	Review internal fair value specialists questions for auditors for goodwill impairment testing.	\$0.00	1.2	\$0.00
Peterson, Jack	Review internal control documentation for the Active Directory passwords.	\$0.00	2.0	\$0.00
Peterson, Jack	Finalize documentation for the change management controls.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review summary of debt agreements workpaper.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review independence workpaper of engagement team members.	\$0.00	0.5	\$0.00
Saraogi, Astha	Close notes for Revenue testing Summary memo of Vitamin Shoppe.	\$0.00	0.7	\$0.00
Sciano, May	Research independence documentation.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/19/2025				
Sciano, May	Review audit scoping which outlines areas of testing to financial statements.	\$0.00	1.3	\$0.00
Sciano, May	Meeting with M. Parodi, B. Bellora, E. Fitzpatrick, M. Collins (Deloitte) to discuss entity level control documentation.	\$0.00	0.3	\$0.00
Sciano, May	Review Vitamin Shoppe accounts payable/accrued expense testing.	\$0.00	4.3	\$0.00
Shamim, Aarfa	Work on year-end cash testing workpaper.	\$0.00	6.0	\$0.00
Smith, Matthew	Email M. Nelson (Deloitte) regarding cash testing.	\$0.00	0.5	\$0.00
Thomas, Ronnie	Review journal entry testing workpaper for Vitamin Shoppe.	\$0.00	1.5	\$0.00
Vyas, Alka	Review sales year end testing.	\$0.00	4.5	\$0.00
Vyas, Alka	Review vendor incentive completeness accuracy/ internal audit memo.	\$0.00	0.5	\$0.00
Vyas, Alka	Meeting with R. Kumar, M. Zaorski (Deloitte) to discuss status of open areas within the Vitamin Shoppe file, vendor incentives testing and other inventory working papers.	\$0.00	2.0	\$0.00
Walker, Jana	Wag N Wash franchise Equity testing - Update documentation based on client roll forward.	\$0.00	0.7	\$0.00
Walker, Jana	Wag N Wash franchise Equity testing - Update documentation based on current year testing approach.	\$0.00	0.7	\$0.00
Walker, Jana	Pet Supplies Plus franchise Equity testing - Update documentation based on client roll forward.	\$0.00	0.6	\$0.00
Walker, Jana	Pet Supplies Plus franchise Equity testing - Update documentation based on current year testing approach.	\$0.00	0.6	\$0.00
Weston, Zachary	Review the Company's accounting position paper on long-lived asset impairment conclusions.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/19/2025				
Weston, Zachary	Email J. Arsenault (FRG) regarding the sale of American Freight stores to American Freight Newco.	\$0.00	0.2	\$0.00
Wintrow, Jonathan	Email B. Alas (Deloitte) regarding audit timeline and review of project plan.	\$0.00	0.5	\$0.00
Zaorski, Michal	Meeting with A. Vyas, R. Kumar (Deloitte) to discuss status of open areas within the Vitamin Shoppe file, vendor incentives testing and other inventory working papers.	\$0.00	2.0	\$0.00
03/20/2025				
Bellora, Brandon	Perform key word search test for related parties on year end journal entry detail.	\$0.00	3.0	\$0.00
Bellora, Brandon	Perform user analysis over individuals posting and reviewing entries using year end journal entry detail.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to review property plant and equipment impairment analytic notes.	\$0.00	0.3	\$0.00
Bellora, Brandon	Address notes in Quarter 1 and Quarter 2 management override risk assessment.	\$0.00	3.0	\$0.00
Carrasco, Diana	Discuss with G. Weiss, Z. Weston, E. Keast (Deloitte) tax allocation between Pet Supplies Plus entities.	\$0.00	0.4	\$0.00
Cavone, Rocsanna	Prepare the Buddy's valuation testing for goodwill.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review year end required consultation considerations.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review franchise group financial statements.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to review property plant and equipment impairment analytic notes.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update the income tax flowchart for the current year.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the deferred tax liability guided risk assessment for the current year.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/20/2025				
Fitzpatrick, Emily	Update the capitalization table summary tab to include sum formulas referencing the full capitalization table.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Update the equity rollforward with current year financials for the current year.	\$0.00	1.9	\$0.00
Fitzpatrick, Emily	Update group scoping to include the new American Freight trial balance.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to compare the prior year and current year capitalization tables against each other to look for changes year-over-year.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Upload the draft financial statements and related draft footnotes into the online audit documentation platform, Connect.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Compare the prior year and current year capitalization tables against each other for changes year-over-year.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss updates to the Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Upload the Fraud - Evaluation of bias in accounting estimates template into the Vitamin Shoppe audit file.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update vendor confirmations received in the Vitamin Shoppe audit file.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe leadsheet with the updated trial balance.	\$0.00	0.5	\$0.00
Garg, Divya	Address notes on the group audit scoping workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Perform year end update on the debt guided risk assessment workpaper.	\$0.00	2.0	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus cash testing.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising accounts payable testing.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/20/2025				
Keast, Elizabeth	Discuss with G. Weiss, D. Carrasco, Z. Weston (Deloitte) tax allocation between Pet Supplies Plus entities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review wag n wash franchising accounts payable testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Meeting with K. Lassey (Deloitte) to discuss questions on National Advertising Fund revenue testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review summary memo from journal entry data specialists on conclusion of their procedures.	\$0.00	0.6	\$0.00
Khanduja, Bhavya	Respond to manager's (A. Saraogi's) comments on Buddy's concluding analytics.	\$0.00	1.0	\$0.00
Kumar, Ravi	Meeting with M. Parodi (Deloitte) to discuss status of inventory and sales within the Vitamin Shoppe file.	\$0.00	0.3	\$0.00
Kumar, Ravi	Review audit summary memo.	\$0.00	1.0	\$0.00
Kumar, Ravi	Review legal reserve memo.	\$0.00	1.0	\$0.00
Lassey, Katherine	Email follow-up questions to K. Barrett on NAF Corporate and Pet Partner Revenue testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Review documentation to prepare for meeting regarding NAF Corporate and Pet Partner Revenue testing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising accounts payable testing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Perform WNW General & Administrative substantive analytic testing.	\$0.00	1.8	\$0.00
Lassey, Katherine	Perform NAF Pet Partner Revenue substantive testing.	\$0.00	1.9	\$0.00
Lassey, Katherine	Close notes in WNW Franchising accounts payable testing.	\$0.00	0.7	\$0.00
Lassey, Katherine	Document sample size calculation, population reconciliation, and selections made for NAF Pet Partner Revenue Testing.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/20/2025				
Lassey, Katherine	Meeting with L. Keast (Deloitte) to discuss questions on National Advertising Fund revenue testing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in WNW journal entry testing.	\$0.00	0.5	\$0.00
Lnu, Simran	Update Reveal Summary Memo .	\$0.00	1.5	\$0.00
Lnu, Simran	Update retail sales guided risk assessment.	\$0.00	1.5	\$0.00
Mabry, Emma	Finalize testing on internal control testing.	\$0.00	4.0	\$0.00
Mabry, Emma	Finalizing testing details on internal control testing and addressing review notes.	\$0.00	4.0	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano (Deloitte) to discuss updates to the Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss status of Franchise Group audit testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with R. Kumar (Deloitte) to discuss status of inventory and sales within the Vitamin Shoppe file.	\$0.00	0.3	\$0.00
Parodi, Carlos	Continue Pet Supplies Plus goodwill valuation testing.	\$0.00	2.2	\$0.00
Parodi, Carlos	Review Vitamin Shoppe goodwill impairment testing.	\$0.00	2.7	\$0.00
Parodi, Carlos	Review Pet Supplies Plus goodwill valuation testing.	\$0.00	2.9	\$0.00
Parodi, Carlos	Review accrued expenses testing workpaper.	\$0.00	1.9	\$0.00
Peterson, Jack	Prepare internal control documentation for the Active Directory terminations.	\$0.00	1.0	\$0.00
Peterson, Jack	Finalize documentation for the privileged access controls.	\$0.00	1.0	\$0.00
Peterson, Jack	Address review notes on the internal control testing.	\$0.00	1.0	\$0.00
Saraogi, Astha	Review accrued interest workpaper.	\$0.00	3.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/20/2025				
Saraogi, Astha	Review inventory in transit workpaper of Vitamin Shoppe.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review salaries workpaper of Franchise.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss status of Franchise Group audit testing.	\$0.00	0.6	\$0.00
Sciano, May	Review priorities within M. Parodi, B. Bellora and E. Fitzpatrick (Deloitte) work plans for the upcoming weekend via email.	\$0.00	1.0	\$0.00
Sciano, May	Review draft financial statements and provided comments for management to consider.	\$0.00	4.2	\$0.00
Sciano, May	Review equity roll forward provided by management and provided comments for management to consider.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss updates to the Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	0.4	\$0.00
Sciano, May	Review email from M. Parodi, B. Bellora, E. Fitzpatrick (Deloitte) regarding planned activities to complete for the day.	\$0.00	0.2	\$0.00
Steffens, Marilyn	Review journal entries for WNW Franchise.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Review guidance for tax allocations to franchise entities.	\$0.00	0.5	\$0.00
Vyas, Alka	Review cost of goods sold.	\$0.00	0.5	\$0.00
Vyas, Alka	Review Legal Letters.	\$0.00	0.2	\$0.00
Vyas, Alka	Review financial reporting package.	\$0.00	1.4	\$0.00
Vyas, Alka	Review journal entry testing.	\$0.00	1.4	\$0.00
Vyas, Alka	Continue to review risk assessment fraud documentation.	\$0.00	1.7	\$0.00
Vyas, Alka	Review risk assessment fraud documentation.	\$0.00	2.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/20/2025				
Vyas, Alka	Review guided risk assessment for sales.	\$0.00	0.5	\$0.00
Vyas, Alka	Review vendor incentive completeness accuracy/ internal audit memo.	\$0.00	1.5	\$0.00
Vyas, Alka	Review revenue testing procedures.	\$0.00	0.6	\$0.00
Weiss, Gregory	Discuss with D. Carrasco, Z. Weston, E. Keast (Deloitte) tax allocation between Pet Supplies Plus entities.	\$0.00	0.4	\$0.00
Weston, Zachary	Discuss with G. Weiss, D. Carrasco, E. Keast (Deloitte) tax allocation between Pet Supplies Plus entities.	\$0.00	0.4	\$0.00
Weston, Zachary	Review audit documentation in group scoping workpaper.	\$0.00	0.8	\$0.00
03/21/2025				
Alano, Michelle	Update questions for the audit team to use during their fraud inquiries with management based on M. Brodsky's feedback.	\$0.00	0.1	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss entries and analysis within the Quarter three and four journal entry testing workpapers.	\$0.00	0.3	\$0.00
Bellora, Brandon	Create substantive analytical procedures to assess fluctuations in Operating Lease Liability.	\$0.00	4.0	\$0.00
Bellora, Brandon	Calculate lease additions from lease agreements and support for additions testing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Perform financial statement line item analysis of Year end journal entry detail.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano, J. Wintrow (Deloitte) to discuss American Freight Audit testing plan, remaining items and allocation of work.	\$0.00	0.3	\$0.00
Cavone, Rocsanna	Prepare revenue forecast testing for Buddy's goodwill impairment.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/21/2025				
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss valuation testing for Pet Supplies Plus.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review Pet Supplies Plus valuation testing.	\$0.00	1.5	\$0.00
Collins, Mikaela	Update extent of automation considerations within the property, plant, and equipment risk assessment.	\$0.00	0.1	\$0.00
Collins, Mikaela	Discuss with M. Sciano (Deloitte) staff work plan for remaining weeks of the audit.	\$0.00	0.4	\$0.00
Collins, Mikaela	Respond to email from M. Parodi (Deloitte) regarding audit status and team's priority workpapers list.	\$0.00	0.4	\$0.00
Eklabya, Puja	Review General Information Technology Controls checking controls were tested and documented for the Design and Implementation testing performed of the applications used at Pet Supplies Plus.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Update the engagement quality control reviewer template with the concurring reviewer template in the Vitamin Shoppe file.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the cycle-based inventory rollforward testing with the supplier invoice supporting documentation.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to close review notes on the Vitamin Shoppe Accounts Payable and Accrued Expenses Testing workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the independence confirmation workpaper to the newest export as of 3/21/2025.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Identification of Affiliates of Attest Clients workpaper based on the newest independence confirmation.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Close review notes on the Vitamin Shoppe Accounts Payable and Accrued Expenses Testing workpaper.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/21/2025				
Garg, Divya	Update the financial draft and tie the prior year numbers.	\$0.00	1.5	\$0.00
Garg, Divya	Review the prior year numbers tied out in the financial draft.	\$0.00	1.5	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus cash testing.	\$0.00	0.6	\$0.00
Jain, Saloni	Prepare the financial statement draft workpaper.	\$0.00	5.0	\$0.00
Lassey, Katherine	Perform NAF Personnel Costs Substantive Analytical Procedures	\$0.00	2.5	\$0.00
Lassey, Katherine	Document National Advertising Fund advertising expense testing.	\$0.00	2.5	\$0.00
Lassey, Katherine	Review WNW Franchising equity rollforward.	\$0.00	1.1	\$0.00
Lassey, Katherine	Review legal confirm responses received from external counsel and email M. Nelson (Deloitte) regarding same.	\$0.00	0.5	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising equity rollforward.	\$0.00	1.4	\$0.00
Lnu, Simran	Work on analytics workpaper.	\$0.00	1.5	\$0.00
Mabry, Emma	Finalize testing details on internal control testing and addressing review notes.	\$0.00	4.0	\$0.00
Mabry, Emma	Finalize testing details on control cards and addressing review notes.	\$0.00	4.0	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss valuation testing for Pet Supplies Plus.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable testing.	\$0.00	6.0	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, H. Singh, A. Mondlak (external - Internal Audit) to discuss open requests on accounts payable/accrued expense testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review Vitamin Shoppe goodwill impairment valuation testing.	\$0.00	0.6	\$0.00
Peterson, Jack	Review Active Directory passwords internal control testing.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/21/2025				
Peterson, Jack	Finalize documentation for the change management controls.	\$0.00	1.0	\$0.00
Peterson, Jack	Address review notes on general IT control.	\$0.00	1.0	\$0.00
Peterson, Jack	Finalize testing documentation over Azure Active Directory control test.	\$0.00	3.0	\$0.00
Saraogi, Astha	Review procedure cards of debt risk assessment.	\$0.00	1.5	\$0.00
Saraogi, Astha	Review control of Vitamin Shoppe relating to purchase order receiving process.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review operating effective of control relating to in-transit inventory of Vitamin Shoppe.	\$0.00	1.8	\$0.00
Sciano, May	Meeting with B. Bellora, J. Wintrow (Deloitte) to discuss American Freight Audit testing plan, remaining items and allocation of work.	\$0.00	0.3	\$0.00
Sciano, May	Review testing approach for American Freight revenue.	\$0.00	0.9	\$0.00
Sciano, May	Discuss with M. Collins (Deloitte) staff work plan for remaining weeks of the audit.	\$0.00	0.4	\$0.00
Sciano, May	Answered questions from M. Parodi via email on Vitamin Shoppe accrued expenses.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss entries and analysis within the Quarter three and four journal entry testing workpapers.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte), S. Divatia, H. Singh, A. Mondlak (external - Internal Audit) to discuss open requests on accounts payable/accrued expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Update independence checks based on changes in entity structure.	\$0.00	0.4	\$0.00
Sood, Abhinav	Work on franchise group salaries expense testing.	\$0.00	3.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/21/2025				
Sood, Abhinav	Work on operating expense risk assessment analytics.	\$0.00	5.4	\$0.00
Sri Priya, Pocha	Reviewed journal entry Workpapers Procedures Reconciliation.	\$0.00	1.0	\$0.00
Vyas, Alka	Review journal entry testing.	\$0.00	2.5	\$0.00
Vyas, Alka	Review journal entry testing.	\$0.00	2.5	\$0.00
Weston, Zachary	Review updates to trial balances in the group scoping workpaper.	\$0.00	0.8	\$0.00
Weston, Zachary	Review notes on draft financial statements.	\$0.00	0.4	\$0.00
Weston, Zachary	Review Franchise Group draft financial statements and provided comments to J. Arsenault (Franchise Group).	\$0.00	0.9	\$0.00
Wintrow, Jonathan	Meeting with M. Sciano, B. Bellora (Deloitte) to discuss American Freight Audit testing plan, remaining items and allocation of work.	\$0.00	0.3	\$0.00
03/23/2025				
Goodspeed, Madison	Pet Supplies Plus - review property plant & equipment testing.	\$0.00	1.3	\$0.00
Goodspeed, Madison	Pet Supplies Plus - review cash testing.	\$0.00	0.8	\$0.00
03/24/2025				
Bellora, Brandon	Update management's expert workpaper for additional fair value and technical accounting specialist uses.	\$0.00	1.0	\$0.00
Bellora, Brandon	Review residual balance analysis workpaper.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss Franchise Group lists for workpapers for Specialist Compliance and Cycle-Based Journal Entry Testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Document additional considerations over related parties for the output of the keyword search procedure in journal entry testing.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/24/2025				
Bellora, Brandon	Review financial close and reporting process to assess disclosure package control.	\$0.00	1.0	\$0.00
Budhiraja, Vrinda	Work on workpaper showing references to testing each balance in scope.	\$0.00	6.0	\$0.00
Collins, Mikaela	Update property plant and equipment risk assessment for impairment considerations.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review Company's responses to questions regarding the Pet Supplies Plus goodwill valuation.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review Pet Supplies Plus goodwill and impairment valuation testing.	\$0.00	1.2	\$0.00
Collins, Mikaela	Review Vitamin Shoppe property plant and equipment additions detail testing.	\$0.00	0.7	\$0.00
Donlon, Richard	Meeting with M. Zaorski (Deloitte) to review list of workpapers that quality reviewer will review and expected timing of those reviews.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update the specialist compliance tracker with an updated list of specialists who worked on the engagement in the current year.	\$0.00	3.8	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss notes on Vitamin Shoppe Accounts Payable and Accrued Expense Testing.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Continue to update the specialist compliance tracker with an updated list of specialists who worked on the engagement in the current year.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to discuss Franchise Group lists for workpapers for Specialist Compliance and Cycle-Based Journal Entry Testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Link vendor confirmation emails to applicable vendor confirmation requests in external confirmation website.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/24/2025				
Fitzpatrick, Emily	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss open notes on Vitamin Shoppe Accounts Payable and Accrued Expense Testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Clear notes to general ledger reconciliation tab in the Vitamin Shoppe Accounts Payable and Accrued Expense Testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the Vitamin Shoppe Accounts Payable and Accrued Expense Testing to include a tickmark for the accounts payable accounts tested elsewhere.	\$0.00	1.5	\$0.00
Garg, Divya	Update the financial draft and tie the prior year numbers.	\$0.00	1.5	\$0.00
Garg, Divya	Review the prior year numbers tied out in the financial draft.	\$0.00	1.5	\$0.00
Goodspeed, Madison	Review Pet Supplies plus cash testing.	\$0.00	0.4	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus property plant & equipment testing.	\$0.00	1.6	\$0.00
Goodspeed, Madison	Discuss with E. Keast (Deloitte) property, plant and equipment testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Discuss with M. Goodspeed (Deloitte) property, plant and equipment testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, K. Lassey (Deloitte) regarding status update on audit testing.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discuss L. Neumannon (Deloitte) Pet Supplies Plus company background and audit overview.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Prepare agenda for upcoming audit status meeting with client on status and timing of audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus Franchising other liabilities testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updates to Pet Supplies Plus Franchising accounts payable testing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Review progress in Pet Supplies Plus Franchising equity substantive testing.	\$0.00	0.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/24/2025

Lassey, Katherine	Update mapping of General & Administrative expense accounts in WNW Franchising scoping file to assess accounts being used in selling, general and administrative analytical procedures are appropriate.	\$0.00	0.8	\$0.00
Lassey, Katherine	Close additional notes in WNW journal entry testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Discuss with L. Neumann (Deloitte) Pet Supplies Plus engagement.	\$0.00	0.7	\$0.00
Lassey, Katherine	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, E. Keast (Deloitte) regarding status update on audit testing.	\$0.00	1.1	\$0.00
Lassey, Katherine	Meeting with L. Neumann (Deloitte) to discuss questions on WNW general and administrative expense analytic.	\$0.00	0.2	\$0.00
Lassey, Katherine	Close notes in WNW AP testing.	\$0.00	0.8	\$0.00
Lassey, Katherine	Prepare NAF Corporate Revenue substantive analytical procedures using supporting drivers of the increase in revenue.	\$0.00	2.1	\$0.00
Lassey, Katherine	Meeting with T. Vecchioni (External Reporting and Treasury Manager) to discuss follow up question in WNW Franchising AP testing related to an invoice selection for 2025 services.	\$0.00	0.3	\$0.00
Lassey, Katherine	Email L. Neumann (Deloitte) regarding WNW Franchising General & Administrative expense substantive analytical procedures.	\$0.00	0.2	\$0.00
Lnu, Simran	Update Vitamin Shoppe concluding analytical workpaper.	\$0.00	2.0	\$0.00
Mabry, Emma	Document the understanding the IT elements memo.	\$0.00	4.0	\$0.00
Mabry, Emma	Finalizing testing internal control testing and addressing review notes from Manager and Partner review.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/24/2025				
Mabry, Emma	Finalizing testing details on internal control testing addressing review notes from Manager and Partner review.	\$0.00	2.0	\$0.00
Neumann, Logan	Perform WNW General and Administrative Expense Analytic Testing.	\$0.00	5.5	\$0.00
Neumann, Logan	Discuss with K. Lassey (Deloitte) Pet Supplies Plus engagement.	\$0.00	0.7	\$0.00
Neumann, Logan	Meeting with K. Lassey (Deloitte) to discuss questions on WNW general and administrative expense analytic.	\$0.00	0.2	\$0.00
Neumann, Logan	Discuss E. Keast (Deloitte) Pet Supplies Plus company background and audit overview.	\$0.00	1.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, M. Sciano (Deloitte) to discuss open notes on Vitamin Shoppe Accounts Payable and Accrued Expense Testing.	\$0.00	0.7	\$0.00
Parodi, Carlos	Continue reviewing accounts payable testing.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss notes on Vitamin Shoppe Accounts Payable and Accrued Expense Testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review accrued expense testing.	\$0.00	3.8	\$0.00
Parodi, Carlos	Review identification of affiliates workpaper.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review Vitamin Shoppe goodwill impairment valuation testing.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss Franchise Group lists for workpapers for Specialist Compliance and Cycle-Based Journal Entry Testing.	\$0.00	0.3	\$0.00
Saraogi, Astha	Clear notes from Vitamin Shoppe top side adjustment workpaper.	\$0.00	1.0	\$0.00
Sciano, May	Set up lease guarantee testing.	\$0.00	0.6	\$0.00
Sciano, May	Set up testing approach for the lease guarantees.	\$0.00	1.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/24/2025

Sciano, May	Review Company's ownership structure and potential impacts of changes on the audit.	\$0.00	1.1	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, M. Parodi (Deloitte) to discuss open notes on Vitamin Shoppe Accounts Payable and Accrued Expense Testing.	\$0.00	0.7	\$0.00
Sciano, May	Set up American Freight revenue and cost of sales testing documentation.	\$0.00	0.3	\$0.00
Sciano, May	Review risk assessment for out of scope account documentation.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), E. Keast, K. Lassey (Deloitte) regarding status update on audit testing.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review accounts payable work papers.	\$0.00	1.2	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss goodwill impairment testing.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss overall status of audit, including status of substantive testing, draft financial statement comments, engagement quality review, and anticipate timing of completion.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss overall status of audit, including status of substantive testing, draft financial statement comments, engagement quality review, and anticipate timing of completion.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss goodwill impairment testing.	\$0.00	0.4	\$0.00
Weston, Zachary	Review Franchise Group draft financial statements and provided comments to J. Arsenault (Franchise Group).	\$0.00	1.1	\$0.00
Weston, Zachary	Respond to email from J. Arsenault (Franchise Group) regarding financial statement comments provided.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/24/2025

Wintrow, Jonathan	Clear notes on journal entry testing for American Freight testing of management override.	\$0.00	1.3	\$0.00
Zaorski, Michal	Meeting with R. Donlon (Deloitte) to review list of workpapers that quality reviewer will review and expected timing of those reviews.	\$0.00	0.3	\$0.00
Zaorski, Michal	Clear notes on location scoping workpaper.	\$0.00	0.3	\$0.00

03/25/2025

Bellora, Brandon	Meeting with D. Garg, B. Khanduja, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss Vitamin Shoppe Operating lease substantive analytical procedure considerations for lease expenses and interest costs.	\$0.00	0.4	\$0.00
Bellora, Brandon	Clear notes to property plant and equipment impairment analytic.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss Quarter 1 and 2 journal entry testing notes on keyword search procedure output	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss Vitamin Shoppe operating lease substantive analytical procedure considerations for lease expenses and interest costs.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Perform check for the January 2025 accounts payable aging detail used in the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the internal audit tickmark tab to include responses in the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/25/2025				
Fitzpatrick, Emily	Reconcile the check register detail to the applicable bank statements used in the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss completeness test for the accounts payable aging detail in Vitamin Shoppe Account Payable and Accrued Expense Testing workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the internal audit tickmark tab to include responses in the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	2.2	\$0.00
Fitzpatrick, Emily	Create a tickmark calculating numbers used in the payable cycle calculation for the Vitamin Shoppe subsequent disbursements testing in the Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	2.4	\$0.00
Fitzpatrick, Emily	Meeting with D. Garg, B. Khanduja, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss status of debt workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to perform a check for the January 2025 accounts payable aging detail used in the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	1.1	\$0.00
Garg, Divya	Meeting with B. Khanduja, M. Sciano, M. Parodi, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Review the financial statement draft and tie the prior year numbers in the second version of draft.	\$0.00	2.0	\$0.00
Garg, Divya	Review the prior year numbers tied out in the financial statement draft in the second version.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/25/2025				
Keast, Elizabeth	Discussion with L. Neumann, K. Lassey (Deloitte) regarding the status of Franchising Audits and planned issuance timing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review Wag n Wash Franchising other assets testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review Wag n Wash Franchising other liabilities testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review national advertising fund corporate revenue testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review national advertising fund franchising revenue testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review national advertising fund media & creative costs expense testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review national advertising fund personnel costs expense testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review accounting guidance on testing goodwill valuation.	\$0.00	1.7	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, M. Sciano, M. Parodi, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Prepare tool compliance workpaper for Franchise Group.	\$0.00	1.5	\$0.00
Lassey, Katherine	Meeting with T. Vecchioni (client), L. Neumann (Deloitte) regarding follow-up question on WNW general & administrative substantive analytical procedures.	\$0.00	0.1	\$0.00
Lassey, Katherine	Close notes in WNW Franchising other liabilities substantive testing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in WNW other assets testing.	\$0.00	0.4	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising other liabilities substantive testing.	\$0.00	0.4	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising general & administrative expense analytic.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/25/2025				
Lassey, Katherine	Document WNW cash substantive testing.	\$0.00	0.8	\$0.00
Lassey, Katherine	Discussion with L. Neumann, E. Keast (Deloitte) regarding the status of Franchising Audits and planned issuance timing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in WNW Accounts Payable substantive testing.	\$0.00	0.6	\$0.00
Lassey, Katherine	Close notes in NAF personnel cost substantive analytical procedure testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	WNW AP Testing - trace invoice into AP.	\$0.00	0.7	\$0.00
Lassey, Katherine	Email T. Vecchioni, K. Barrett (client) regarding WNW AP Testing - trace invoice into AP.	\$0.00	0.7	\$0.00
Neumann, Logan	Clear notes in Pet Supplies Plus Franchising general and administrative testing.	\$0.00	1.5	\$0.00
Neumann, Logan	Adjust thresholds for WNW Franchising general and administrative testing analytic.	\$0.00	1.4	\$0.00
Neumann, Logan	Meeting with T. Vecchioni (client), K. Lassey (Deloitte) regarding follow-up question on WNW general & administrative substantive analytical procedures.	\$0.00	0.1	\$0.00
Neumann, Logan	Discussion with E. Keast, K. Lassey (Deloitte) regarding the status of Franchising Audits and planned issuance timing.	\$0.00	0.5	\$0.00
Neumann, Logan	NAF Pet Partner Revenue - document pet partner contracts, and pet partner revenue.	\$0.00	4.0	\$0.00
Neumann, Logan	Perform WNW Franchise Pet Partner revenue testing.	\$0.00	1.0	\$0.00
Parodi, Carlos	Meeting with D. Garg, B. Khanduja, M. Sciano, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/25/2025				
Parodi, Carlos	Review status of Franchise Group testing areas in the audit file.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense testing workspace.	\$0.00	2.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss completeness test for the accounts payable aging detail in Vitamin Shoppe Account Payable and Accrued Expense Testing workpaper.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review Pet Supplies Plus goodwill impairment valuation testing.	\$0.00	1.4	\$0.00
Saraogi, Astha	Clear notes from journal entry testing workpaper.	\$0.00	1.0	\$0.00
Sciano, May	Review American Freight cost of sales risk assessment documentation.	\$0.00	0.8	\$0.00
Sciano, May	Review results of procedures to perform cycle based analysis on the American Freight revenue balances.	\$0.00	0.7	\$0.00
Sciano, May	Review American Freight revenue risk assessment documentation.	\$0.00	1.3	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss Quarter 1 and 2 journal entry testing notes on keyword search procedure output.	\$0.00	0.3	\$0.00
Sciano, May	Set up fraud inquiries with management.	\$0.00	0.7	\$0.00
Sciano, May	Meeting with D. Garg, B. Khanduja, M. Parodi, B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of debt workpaper.	\$0.00	0.5	\$0.00
Shamim, Aarfa	Work on Vitamin Shoppe concluding analytics workpaper.	\$0.00	2.5	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss status of Vitamin Shoppe audit and potential sale.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Call with E. Seeton (Franchise Group) to discuss status of the audit, potential transactions, and personnel changes at Franchise Group.	\$0.00	0.6	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/25/2025				
Vyas, Alka	Call with J. Van Orden (TVS), M. Zaorski (Deloitte) to discuss company updates and status of audit.	\$0.00	0.3	\$0.00
Weston, Zachary	Review draft cash flow statement.	\$0.00	1.1	\$0.00
Weston, Zachary	Reviewed draft of the financial statements.	\$0.00	0.8	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss status of Vitamin Shoppe audit and potential sale.	\$0.00	0.6	\$0.00
Zaorski, Michal	Call with J. Van Orden (TVS), A. Vyas (Deloitte) to discuss company updates and status of audit.	\$0.00	0.7	\$0.00
03/26/2025				
Alano, Michelle	Update questions for the audit team to use during their fraud inquiries with management based on M. Brodsky's feedback.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss operating lease testing status.	\$0.00	0.4	\$0.00
Bellora, Brandon	Clear notes to lease impairment analytic.	\$0.00	3.0	\$0.00
Bellora, Brandon	Read guidance on cycle based testing process.	\$0.00	2.0	\$0.00
Bellora, Brandon	Meeting with M. Parodi, Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss American Freight revenue and cost of sales testing approach.	\$0.00	1.6	\$0.00
Bellora, Brandon	Reconcile operating lease liability roll forward to general ledger to from disclosure package information.	\$0.00	3.0	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Parodi, M. Sciano (Deloitte) to discuss operating lease testing status.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review American Freight presumed risk of fraud in revenue risk assessment.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review American Freight financial analytic control documentation.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

03/26/2025

Collins, Mikaela	Review American Freight reporting package control documentation.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss American Freight revenue and cost of sales testing approach.	\$0.00	1.6	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss valuation testing for Pet Supplies Plus.	\$0.00	1.0	\$0.00
Collins, Mikaela	Update Vitamin Shoppe lease additions testing documentation.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano, E. Fitzpatrick (Deloitte) to discuss guarantees testing approach.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss 2024 impacts in the equity statement and statement of cash flows.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte) to discuss status of Franchise Group audit areas.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update internal audit tickmarks tab to include responses to each tickmark in the Vitamin Shoppe accounts payable and accrued expenses testing workpaper.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Update remaining responses to the internal audit tickmarks.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss open notes on the Vitamin Shoppe accounts payable and accrued expenses testing workpaper.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Review open notes within the Vitamin Shoppe accounts payable and accrued expenses testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Collins, M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss guarantees testing approach.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/26/2025				
Fitzpatrick, Emily	Update the internal audit tickmarks tab to include responses to each tickmark in the Vitamin Shoppe accounts payable and accrued expenses testing workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Close review notes on the Vitamin Shoppe component planning and summary memo.	\$0.00	0.5	\$0.00
Garg, Divya	Clear notes on the scoping workpaper.	\$0.00	1.5	\$0.00
Garg, Divya	Perform year end update to guided risk assessment.	\$0.00	1.5	\$0.00
Keast, Elizabeth	Review updates to Wag n Wash Franchising other liabilities testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review updates to Wag n Wash franchising accounts payable testing.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Review updates to national advertising fund personnel expense testing workpaper.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Review updates to Wag n Wash other assets detail testing.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Update accrued expense testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update accrued compensation expense testing workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updates to Pet Supplies Plus Franchising other liabilities testing.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding goodwill valuation testing approach for Pet Supplies Plus franchising entity.	\$0.00	0.6	\$0.00
Lassey, Katherine	Close notes in NAF media & creative costs substantive analytical procedures.	\$0.00	0.3	\$0.00
Lassey, Katherine	Discussion with L. Neumann (Deloitte) regarding testing of legal confirmations.	\$0.00	0.2	\$0.00
Lassey, Katherine	Review legal letter confirmation response received from outside attorney 3/25/2025.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/26/2025				
Lassey, Katherine	Clear notes in Pet Supplies Plus Franchising selling, general and administrative substantive analytical procedures.	\$0.00	0.3	\$0.00
Lassey, Katherine	Perform WNW cash substantive testing.	\$0.00	1.7	\$0.00
Lassey, Katherine	Review WNW Franchising accrued expenses substantive testing.	\$0.00	1.2	\$0.00
Lassey, Katherine	Close notes in WNW Franchising accounts payable testing.	\$0.00	0.6	\$0.00
Lassey, Katherine	Discuss with L. Neumann (Deloitte) initial differences seen between NAF Pet Partner Revenue recorded and calculations using Pet Partner revenue contracts.	\$0.00	0.4	\$0.00
Lassey, Katherine	Review differences in NAF Pet Partner Revenue selections.	\$0.00	0.6	\$0.00
Lassey, Katherine	Close notes in National Advertising Fund corporate revenue substantive analytical procedures.	\$0.00	0.4	\$0.00
Neumann, Logan	Document legal contingency letter from outside attorney.	\$0.00	1.0	\$0.00
Neumann, Logan	Document legal contingency letter from another outside attorney.	\$0.00	1.0	\$0.00
Neumann, Logan	Discussion with K. Lassey (Deloitte) regarding testing of legal confirmations.	\$0.00	0.2	\$0.00
Neumann, Logan	Discuss with K. Lassey (Deloitte) initial differences seen between NAF Pet Partner Revenue recorded and calculations using Pet Partner revenue contracts.	\$0.00	0.4	\$0.00
Neumann, Logan	Document National Advertising Fund pet partner revenue contracts for cutoff testing analytic	\$0.00	3.8	\$0.00
Neumann, Logan	Adjust impact of YoY stores on the WNW Franchising general and administrative testing.	\$0.00	1.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/26/2025				
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss open notes on the Vitamin Shoppe accounts payable and accrued expenses testing workpaper.	\$0.00	0.8	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss 2024 impacts in the equity statement and statement of cash flows.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Collins, Z. Weston, M. Sciano, E. Fitzpatrick (Deloitte) to discuss guarantees testing approach.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review sales commission testing considerations.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with S. Divatia and A. Mondlak (external - Internal Audit) to discuss sales commission testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano, M. Collins (Deloitte) to discuss operating lease testing status.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss valuation testing for Pet Supplies Plus.	\$0.00	1.0	\$0.00
Parodi, Carlos	Review procedures over tax amortization benefit within operating business valuations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss American Freight revenue and cost of sales testing approach.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte) to discuss status of Franchise Group audit areas.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	1.3	\$0.00
Saraogi, Astha	Review debt risk assessment.	\$0.00	2.0	\$0.00
Saraogi, Astha	Review notes for Franchise scoping workpaper.	\$0.00	2.5	\$0.00
Saraogi, Astha	Review Franchise cash risk assessment and analytics.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/26/2025				
Sciano, May	Meeting with B. Bellora, M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss American Freight revenue and cost of sales testing approach.	\$0.00	1.6	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi, M. Collins (Deloitte) to discuss operating lease testing status.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte) to discuss status of Franchise Group audit areas.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Collins, M. Parodi, Z. Weston, E. Fitzpatrick (Deloitte) to discuss guarantees testing approach.	\$0.00	0.7	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss 2024 impacts in the equity statement and statement of cash flows.	\$0.00	0.7	\$0.00
Sciano, May	Review addressed notes to financial statements.	\$0.00	0.8	\$0.00
Sood, Abhinav	Prepare franchise group salaries expense worksheet.	\$0.00	4.6	\$0.00
Sood, Abhinav	Update numbers in American freight analytics worksheet for trial balance.	\$0.00	3.4	\$0.00
Sood, Abhinav	Review specialist summary memo.	\$0.00	1.0	\$0.00
Steffens, Marilyn	Review cash worksheet.	\$0.00	1.9	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding goodwill valuation testing approach for Pet Supplies Plus franchising entity.	\$0.00	0.6	\$0.00
Tilma-Ross, Lynne	Review revenue worksheet.	\$0.00	1.0	\$0.00
Vyas, Alka	Review Financial Reporting Pack.	\$0.00	1.9	\$0.00
Vyas, Alka	Review specialist working papers.	\$0.00	1.4	\$0.00
Vyas, Alka	Review data specialist summary memo.	\$0.00	0.2	\$0.00
Vyas, Alka	Review Legal Letters.	\$0.00	0.4	\$0.00
Vyas, Alka	Review cost of sales testing procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Review draft of financial statements.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/26/2025				
Weston, Zachary	Meeting with M. Collins, M. Parodi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss guarantees testing approach.	\$0.00	0.7	\$0.00
Weston, Zachary	Continue to review draft financial statements.	\$0.00	1.6	\$0.00
Weston, Zachary	Meeting with B. Bellora, M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss American Freight revenue and cost of sales testing approach.	\$0.00	1.6	\$0.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss 2024 impacts in the equity statement and statement of cash flows.	\$0.00	0.7	\$0.00
03/27/2025				
Alano, Michelle	Discussion with M. Parodi (Deloitte) regarding the timing of management fraud inquiries.	\$0.00	0.1	\$0.00
Bellora, Brandon	Update cycle based analytic workpaper to account for cost of sales and sales cycle count workpaper information.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update sales cycle based testing for American freight engagement file Fiscal Year 24 events.	\$0.00	4.0	\$0.00
Collins, Mikaela	Update documentation within the Vitamin Shoppe property, plant, and equipment additions testing.	\$0.00	0.7	\$0.00
Collins, Mikaela	Review American Freight credit card reconciliation control.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review American Freight overall analytical control documentation.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review American Freight reporting package review control.	\$0.00	0.4	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss accounts payable testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update Vitamin Shoppe property, plant and equipment testing for report considerations.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/27/2025				
Eklabya, Puja	Review the completeness and accuracy of the General Information Technology Controls Testing performed for the Design and Implementation testing of the applications used at American Freight.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Compare 2023 and 2024 financial statement drafts in order to see what information has been added for the current year.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Update the internal audit tickmarks on the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Research extrapolation of variances in order to assess a variance identified in the Vitamin Shoppe Accounts Payable and Accrued Expenses Testing workpaper.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Email R. Kumar (Deloitte) regarding open review notes on the Vitamin Shoppe Component Summary and Planning Memo.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Close notes on the Vitamin Shoppe summary and planning memo.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss potential management representations to add to the Franchise Group Management Representation Letter.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Review Franchise Group management representation letter within file against the financial statement draft in order to see if representations need to be added.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Create a tickmark on the Vitamin Shoppe Accounts Payable and Accrued Expenses testing workpaper to explain subsequent disbursement sample population.	\$0.00	0.4	\$0.00
Garg, Divya	Update the scoping workpaper.	\$0.00	1.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/27/2025				
Garg, Divya	Perform year end update and review the cash guided risk assessment.	\$0.00	1.5	\$0.00
Garg, Divya	Discuss M. Sciano, A. Sood (Deloitte) American Freight Analytics workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Review the financial statement draft and tie the prior year numbers in the third version of draft.	\$0.00	1.5	\$0.00
Garg, Divya	Review the prior year numbers tied out in the financial statement draft in the third version.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Respond to notes from L. Tylma-Ross (Deloitte) on franchising advertising expense testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update concluding section of planning-summary memo.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Clear notes to journal entry testing documentation.	\$0.00	3.4	\$0.00
Keast, Elizabeth	Discuss with M. Steffens, L. Tilma-Ross (Deloitte) goodwill valuation analysis testing approach.	\$0.00	0.4	\$0.00
Khanduja, Bhavya	Address notes in tool compliance workpaper for Franchise Group.	\$0.00	0.5	\$0.00
Lassey, Katherine	Review WNW accrued expenses testing and make direct edits.	\$0.00	2.2	\$0.00
Lassey, Katherine	Document WNW cash substantive testing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising Scoping file.	\$0.00	0.6	\$0.00
Lassey, Katherine	Prepare testing for National Advertising Fund Revenue.	\$0.00	0.9	\$0.00
Lassey, Katherine	Close notes in WNW Franchising Scoping file.	\$0.00	0.2	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchising tie out of the financial statements.	\$0.00	2.0	\$0.00
Neumann, Logan	Set up National Advertising Fund analytic for Neighbor relationship marketing program expenses.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/27/2025				
Neumann, Logan	Set up National Advertising Fund analytic for creative consulting and development expenses.	\$0.00	1.5	\$0.00
Neumann, Logan	Set up National Advertising Fund analytic for testing of email costs expense.	\$0.00	1.5	\$0.00
Neumann, Logan	Set up National Advertising Fund analytic for marketing materials expense testing.	\$0.00	1.5	\$0.00
Parodi, Carlos	Review Pet Supplies Plus goodwill impairment valuation testing.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review group audit scoping memo.	\$0.00	3.6	\$0.00
Parodi, Carlos	Review impairment guided risk assessment.	\$0.00	2.1	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense selections supporting documentation.	\$0.00	1.4	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss accounts payable testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss potential management representations to add to the Franchise Group Management Representation Letter.	\$0.00	0.5	\$0.00
Saraogi, Astha	Review debt risk assessment.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review workpaper audit tool compliance of Franchise Group.	\$0.00	1.0	\$0.00
Sciano, May	Discuss D. Garg, A. Sood (Deloitte) American Freight Analytics workpaper.	\$0.00	0.5	\$0.00
Sciano, May	Review results of procedures to perform cycle based analysis on the American Freight revenue balances.	\$0.00	0.8	\$0.00
Sciano, May	Review results of procedures to perform cycle based analysis on the American Freight revenue balances.	\$0.00	1.7	\$0.00
Sciano, May	Meeting with K. Scholes (FRG), Z. Weston (Deloitte) to discuss the risk of fraud in financial reporting.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/27/2025				
Sood, Abhinav	Discuss D. Garg, M. Sciano (Deloitte) American Freight Analytics workpaper.	\$0.00	0.5	\$0.00
Sood, Abhinav	Documenting salaries risk assessment analytic for Vitamin Shoppe	\$0.00	3.2	\$0.00
Sood, Abhinav	Documenting salaries risk assessment analytic for American Freight	\$0.00	4.2	\$0.00
Sood, Abhinav	Prepare salaries expense testing.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Discuss with L. Tilma-Ross, E. Keast (Deloitte) goodwill valuation analysis testing approach.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Research variable interest entity accounting for the national advertising fund.	\$0.00	0.5	\$0.00
Tilma-Ross, Lynne	Discuss with M. Steffens, E. Keast (Deloitte) goodwill valuation analysis testing approach.	\$0.00	0.4	\$0.00
Weston, Zachary	Review the Company's draft goodwill impairment calculation for Buddy's Home Furnishings business.	\$0.00	0.5	\$0.00
Weston, Zachary	Review American Freight cost of sales cycle based testing.	\$0.00	0.7	\$0.00
Weston, Zachary	Review American Freight revenue cycle based testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Review the group scoping audit workpaper.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with K. Scholes (FRG), M. Sciano (Deloitte) to discuss the risk of fraud in financial reporting.	\$0.00	0.5	\$0.00
Weston, Zachary	Review draft related party footnote in the financial statements and provided comments to J. Arsenault (Franchise Group).	\$0.00	0.7	\$0.00
03/28/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss entity level controls to be completed.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/28/2025				
Bellora, Brandon	Update cost of sales cycle based testing workpaper to update specialist work to American Freight Fiscal Year 24 considerations.	\$0.00	3.6	\$0.00
Bellora, Brandon	Update additions selections testing for obtained fixed asset policy.	\$0.00	1.0	\$0.00
Bellora, Brandon	Document cycle based testing workpapers analysis of journal entry data tab.	\$0.00	4.0	\$0.00
Collins, Mikaela	Review American Freight cash to bank reconciliation control.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review Franchise Group Inc. financial statements.	\$0.00	0.3	\$0.00
Eklabya, Puja	Review the completeness and accuracy of the General Information Technology Controls Testing performed for the Design and Implementation testing of the applications used at American Freight.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Compare the new Pet Supplies Plus trial balance to the older version in order to note the changes made to certain accounts.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the Pet Supplies Plus leadsheet with the updated balances from the new trial balance.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss entity level controls to be completed.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Compare the audit file versions of Franchise Group management representation letter and the Freedom VCM Holdings management representation letter.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Continue to add manual management representations to the Freedom VCM Holdings management representation letter.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/28/2025				
Fitzpatrick, Emily	Add management representations to the Franchise Group Inc. management representation letter.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Add management representations to the Franchise Group Inc. management representation letter.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Add management representations to the Freedom VCM Holdings management representation letter.	\$0.00	1.0	\$0.00
Garg, Divya	Update the financial draft and tie the prior year numbers in the third version of draft.	\$0.00	2.0	\$0.00
Garg, Divya	Review the prior year numbers tied out in the financial draft in the third version.	\$0.00	1.0	\$0.00
Garg, Divya	Update the group audit scoping workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Update the year end guided risk assessment workpaper.	\$0.00	1.0	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus property plant and equipment testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review Wag N Wash franchising franchise receivable testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Wag N Wash accrued expense testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review Wag N Wash franchising cash testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review updated national advertising fund corporate revenue analytic.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review pet supplies plus franchising franchise receivable testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review pet supplies plus franchising general and administrative expense testing.	\$0.00	0.6	\$0.00
Lassey, Katherine	Make selections for cutoff procedures to support National Advertising Fund pet partner revenue testing.	\$0.00	1.7	\$0.00
Lassey, Katherine	Review legal letter confirmation response received from law firm.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/28/2025				
Lassey, Katherine	Email A. Revoyr (Senior Accountant) regarding request for January 2025 Pet Partner Revenue detail for use in cutoff testing.	\$0.00	0.5	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising financial statements.	\$0.00	1.6	\$0.00
Lassey, Katherine	Perform information provided by entity testing over support for Pet Supplies Plus National Advertising Fund corporate revenue testing.	\$0.00	1.3	\$0.00
Neumann, Logan	Adjust WNW General and Administrative analytic following information regarding general ledger fluctuations.	\$0.00	1.0	\$0.00
Neumann, Logan	Continue to perform Pet Supplies Plus Franchising tie out of the financial statements.	\$0.00	7.0	\$0.00
Parodi, Carlos	Address group scoping review notes.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review fixed asset policy memo.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss Vitamin Shoppe open requests on accounts payable/accrued expense testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of Franchise Group testing areas in the audit file.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing results for Vitamin Shoppe accounts payable workspace.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review Vitamin Shoppe goodwill impairment valuation testing.	\$0.00	6.2	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss entity level controls to be completed.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review status of Vitamin Shoppe testing areas in the audit file.	\$0.00	0.6	\$0.00
Saraogi, Astha	Review Vitamin Shoppe tie out of Financial statements.	\$0.00	1.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/28/2025				
Saraogi, Astha	Review American Freight concluding analytics.	\$0.00	2.5	\$0.00
Sciano, May	Responded to questions via email from B. Bellora (Deloitte) on American Freight cost of sales testing.	\$0.00	1.5	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss Vitamin Shoppe open requests on accounts payable/accrued expense testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing results for Vitamin Shoppe accounts payable workspace.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Clear notes on journal entry workpapers.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Clear notes on accrued expense workpapers.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review the long term incentive plan, plan agreement.	\$0.00	0.4	\$0.00
Weston, Zachary	Remove comments previously provided on the Company's draft financial statements.	\$0.00	1.3	\$0.00
Weston, Zachary	Review draft cash flow statement.	\$0.00	0.9	\$0.00
Weston, Zachary	Review American Freight year-end balances and changes year over year.	\$0.00	0.8	\$0.00
Weston, Zachary	Continued to review the company's draft financial statements.	\$0.00	1.4	\$0.00
03/29/2025				
Donlon, Richard	Review Cortex deliverable Q1-Q4 2024.	\$0.00	1.3	\$0.00
Donlon, Richard	Review Evaluation of Misstatements workpaper.	\$0.00	0.1	\$0.00
Donlon, Richard	Review manual journal entries workpaper.	\$0.00	0.2	\$0.00
Donlon, Richard	Review understanding the entity workpaper, including fraud risk.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the Franchise Group leadsheet to include recent trial balance.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/29/2025				
Fitzpatrick, Emily	Update the Freedom VCM Holdings Management Representation Letter.	\$0.00	2.5	\$0.00
Goodspeed, Madison	Review Pet Supplies plus cash testing.	\$0.00	0.2	\$0.00
Goodspeed, Madison	Review Pet Supplies Plus property plant and equipment testing.	\$0.00	0.4	\$0.00
03/30/2025				
Sciano, May	Review agreements associated with financing income to support financing income risk assessment documentation.	\$0.00	1.6	\$0.00
Sciano, May	Review financing fee income risk assessment documentation.	\$0.00	1.1	\$0.00
03/31/2025				
Bellora, Brandon	Meeting with B. Bellora (Deloitte) to discuss American Freight cycle based testing review notes for retail sales and cost of sales.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (both Deloitte) to summarize Franchise Group tasks for the day.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address notes in retail cost of sales workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update retail cost of sales testing workpaper utilizing specialist data output.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with Z. Weston, M. Sciano (Deloitte) to discuss American Freight cycle based testing selection methodology, including judgmental selection sizes and transaction types.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review finance sales cash reconciliation control.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update property, plant and equipment risk assessment considerations associated with property, plant and equipment impairment.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte), J. Arsenault (Franchise Group) to perform year end management fraud inquiries.	\$0.00	0.5	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/31/2025				
Collins, Mikaela	Review proposed management inquiries from the team's fraud specialists in order to prepare for year end inquiries with management.	\$0.00	0.3	\$0.00
Donlon, Richard	Review evaluation of deficiencies workpaper in internal control.	\$0.00	0.1	\$0.00
Donlon, Richard	Review topside entries test FY2024 workpaper.	\$0.00	0.4	\$0.00
Donlon, Richard	Review understanding the entity workpaper, including fraud risk.	\$0.00	0.1	\$0.00
Donlon, Richard	Review journal entry testing 2024 workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the Group Scoping Document to include the Franchise Group Inc. and New Holdco trial balance numbers.	\$0.00	1.2	\$0.00
Fitzpatrick, Emily	Add open to do notes to update dates/amounts throughout in the management representation letters.	\$0.00	1.1	\$0.00
Fitzpatrick, Emily	Update the American Freight leadsheet to be the same format as the other component leadsheets.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Continue to update the American Freight leadsheet to be the same format as the other component leadsheets.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Parodi, B. Bellora (Deloitte) to summarize Franchise Group tasks for the day.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Calculate the additional Vitamin Shoppe lease addition sample for the current year lease testing.	\$0.00	2.8	\$0.00
Goodspeed, Madison	Review property plant and equipment for Pet Supplies Plus.	\$0.00	0.6	\$0.00
Goodspeed, Madison	Review cash for Pet Supplies Plus.	\$0.00	0.8	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, K. Lassey (Deloitte) regarding overall status of audit.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/31/2025				
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding franchising accounts payable scanbacks (vendor rebates).	\$0.00	0.8	\$0.00
Keast, Elizabeth	Discussion with K. Lassey, L. Neumann (Deloitte) regarding general administrative expense testing approach.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review accounts payable general substantive testing workpaper.	\$0.00	1.5	\$0.00
Lassey, Katherine	Clear notes in WNW Franchising selling, general and administrative analytic.	\$0.00	0.6	\$0.00
Lassey, Katherine	Set up Pet Supplies Plus National Advertising Fund Neighbor Relationship Marketing Program Expense substantive analytical procedures.	\$0.00	0.8	\$0.00
Lassey, Katherine	Review WNW Franchising selling, general and administrative expense substantive analytical procedures.	\$0.00	0.8	\$0.00
Lassey, Katherine	Discussion with E. Keast, L. Neumann (Deloitte) regarding general administrative expense testing approach.	\$0.00	0.7	\$0.00
Lassey, Katherine	Prepare marketing materials expense analytic for Pet Supplies Plus National Advertising Fund.	\$0.00	1.5	\$0.00
Lassey, Katherine	Review Pet Supplies Plus National Advertising Fund consulting and development costs Substantive Analytical Procedures.	\$0.00	1.2	\$0.00
Lassey, Katherine	Meeting with C. Barry (Senior Accountant), L. Neumann (Deloitte) to discuss the calculation of NAF Pet Partner revenue using the related Pet Partner Contract and cost of goods sold listing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, E. Keast (Deloitte) regarding overall status of audit.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/31/2025				
Lassey, Katherine	Close notes in WNW accounts payable substantive testing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Close notes in WNW accrued expense testing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Close notes in WNW cash substantive testing.	\$0.00	0.1	\$0.00
Neumann, Logan	Document adjustment for expectation for National Advertising Fund email costs analytic.	\$0.00	0.6	\$0.00
Neumann, Logan	Discussion with E. Keast, K. Lassey (Deloitte) regarding general administrative expense testing approach.	\$0.00	0.7	\$0.00
Neumann, Logan	Prepare documentation for National Advertising Fund Creative consulting and development expense analytic.	\$0.00	1.8	\$0.00
Neumann, Logan	Review WNW general and administrative analytic.	\$0.00	0.7	\$0.00
Neumann, Logan	Update WNW stand alone general and administrative analytic appendix for expectation.	\$0.00	0.5	\$0.00
Neumann, Logan	Continue documentation of Pet Supplies Plus Franchising Equity confirmation.	\$0.00	1.1	\$0.00
Neumann, Logan	Close notes for WNW general and administrative analytic.	\$0.00	0.7	\$0.00
Neumann, Logan	Close notes on WNW general and administrative analytic.	\$0.00	1.1	\$0.00
Neumann, Logan	Add threshold for National Advertising Fund Pet Partner revenue expectation.	\$0.00	0.4	\$0.00
Neumann, Logan	Adjust recalculation of NAF pet partner revenue.	\$0.00	0.4	\$0.00
Neumann, Logan	Meeting with C. Barry (Senior Accountant), K. Lassey (Deloitte) to discuss the calculation of NAF Pet Partner revenue using the related Pet Partner Contract and cost of goods sold listing.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/31/2025				
Parodi, Carlos	Continue to review Vitamin Shoppe goodwill impairment valuation testing.	\$0.00	4.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to summarize Franchise Group tasks for the day.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review Pet Supplies Plus goodwill impairment valuation testing.	\$0.00	3.4	\$0.00
Parodi, Carlos	Review Vitamin Shoppe goodwill impairment valuation testing.	\$0.00	3.0	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss American Freight cycle based testing review notes for retail sales and cost of sales.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with Z. Weston, B. Bellora (Deloitte) to discuss American Freight cycle based testing selection methodology, including judgmental selection sizes and transaction types.	\$0.00	0.5	\$0.00
Sciano, May	Call with S. Divatia (FRG) to discuss the risk of fraud in financial reporting.	\$0.00	0.4	\$0.00
Sciano, May	Continue to review American Freight cost of sales substantive testing.	\$0.00	1.0	\$0.00
Sciano, May	Continue to review American Freight cost of sales substantive testing.	\$0.00	1.1	\$0.00
Sciano, May	Review American Freight cost of sales substantive testing.	\$0.00	2.0	\$0.00
Sciano, May	Continue to review American Freight cost of sales substantive testing.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), E. Keast, K. Lassey (Deloitte) regarding overall status of audit.	\$0.00	0.7	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding franchising accounts payable scanbacks (vendor rebates).	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review expense workpapers for Pet Supplies Plus Franchise.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
03/31/2025				
Weston, Zachary	Meeting with M. Collins (Deloitte), J. Arsenault (Franchise Group) to perform year end management fraud inquiries.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting (Franchise Group) regarding annual fraud inquiry.	\$0.00	0.5	\$0.00
Weston, Zachary	Review Vitamin Shoppe property substantive testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Review draft financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with M. Sciano, B. Bellora (Deloitte) to discuss American Freight cycle based testing selection methodology, including judgmental selection sizes and transaction types.	\$0.00	0.5	\$0.00
Zaorski, Michal	Email A. Saratogi, R. Kumary (Deloitte) regarding journal entry concur review notes.	\$0.00	0.5	\$0.00
04/01/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss status of the goodwill valuation workpapers and lease testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss the equity rollforward and disclosure package control.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address review notes in sales cycle based testing workpaper.	\$0.00	4.2	\$0.00
Bellora, Brandon	Prepare cycle based analysis workpaper using considerations from sales and cycle based sales testing workpapers.	\$0.00	3.8	\$0.00
Collins, Mikaela	Review American Freight IT specialist planning memo.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review American freight presumed risk of fraud in revenue recognition risk assessment memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review American Freight financial reporting package control.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Donlon, Richard	Review workpaper journal entry testing including clearing review notes.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Update the Franchise Group Consolidated leadsheet with amounts from group scoping.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Continue to perform the Franchise Group Professional Fees Expense Testing.	\$0.00	2.9	\$0.00
Fitzpatrick, Emily	Performed the Franchise Group Professional Fees Expense Testing.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss the equity rollforward and disclosure package control.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss status of the goodwill valuation workpapers and lease testing.	\$0.00	0.3	\$0.00
Garg, Divya	Update the financial statement tie out workpaper.	\$0.00	1.0	\$0.00
Garg, Divya	Address notes in the group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Review Wag n' Wash Franchising general & administrative expense testing analytic.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review updated accounts payable unrecorded liabilities substantive testing workpaper.	\$0.00	2.4	\$0.00
Keast, Elizabeth	Read PSP Franchising Goodwill valuation analysis results report.	\$0.00	1.2	\$0.00
Keast, Elizabeth	Review National Advertising Fund marketing materials expense testing analytic.	\$0.00	0.2	\$0.00
Khanduja, Bhavya	Update Franchise Corporate Analytic with trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Document American Freight cash additive and subtractive selections.	\$0.00	2.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Khanduja, Bhavya	Update group scoping workpaper with trial balance.	\$0.00	0.7	\$0.00
Kolpien, Stephanie	Close notes on the American Freight retail revenue guided risk assessment and analytic.	\$0.00	1.8	\$0.00
Kolpien, Stephanie	Close notes on information technology controls for American Freight.	\$0.00	0.5	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.4	\$0.00
Kumar, Ravi	Update Vitamin Shoppe summary memo.	\$0.00	2.0	\$0.00
Lassey, Katherine	Clear notes in Wag n Wash Franchising Equity Rollforward and Confirmation testing.	\$0.00	0.1	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising equity rollforward and confirmation testing.	\$0.00	0.2	\$0.00
Lassey, Katherine	Review National Advertising Fund email costs testing.	\$0.00	0.8	\$0.00
Lassey, Katherine	Clear notes in Pet Supplies Plus Franchising equity testing.	\$0.00	0.4	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchisee receivable testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Clear notes in National Advertising Fund Creative Consulting and Development Expense Analytic.	\$0.00	0.5	\$0.00
Lassey, Katherine	Meeting with L. Neumann (Deloitte) regarding the equity rollforward for Wag n Wash Franchising.	\$0.00	0.6	\$0.00
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising other assets testing.	\$0.00	0.3	\$0.00
Lassey, Katherine	Review Wag n Wash Franchising equity rollforward and confirmation testing.	\$0.00	1.5	\$0.00
Lassey, Katherine	Close notes in Pets Supplies Plus Franchising accounts payable testing.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Lassey, Katherine	Review National Advertising Fund Neighborhood Relationship Program expense substantive analytical procedures.	\$0.00	0.3	\$0.00
Neumann, Logan	Perform Wag n Wash Franchise tie-out to financials.	\$0.00	1.4	\$0.00
Neumann, Logan	Document effect of top side entries on the Pet Supplies Plus Franchise equity confirmation.	\$0.00	1.4	\$0.00
Neumann, Logan	Meeting with K. Lassey (Deloitte) regarding the equity rollforward for Wag n Wash Franchising.	\$0.00	0.6	\$0.00
Neumann, Logan	Document National Advertising Fund Pet Partner Revenue performance obligations.	\$0.00	0.9	\$0.00
Neumann, Logan	Closing notes in Wag n Wash equity rollforward.	\$0.00	0.3	\$0.00
Neumann, Logan	Additional documentation of Pet Supplies Plus Franchise adjustments to equity.	\$0.00	0.6	\$0.00
Neumann, Logan	Close noted on PSP Franchise equity confirmation.	\$0.00	0.3	\$0.00
Neumann, Logan	Update expectation of National Advertising Fund email costs within substantive analytic.	\$0.00	1.1	\$0.00
Neumann, Logan	Close notes in National Advertising Fund Creative Consulting and Development expense analytic.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review support for subsidiary disclosure packet review control.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	2.7	\$0.00
Parodi, Carlos	Review accounts payable substantive testing.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review status of open requests from management and emailed summary of items to K. Scholes (Franchise Group).	\$0.00	0.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

04/01/2025

Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss status of the goodwill valuation workpapers and lease testing.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss the equity rollforward and disclosure package control.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review Franchise Group financial statement audit identification of significant accounts.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte), J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Saraogi, Astha	Address notes in journal entry testing.	\$0.00	2.5	\$0.00
Saraogi, Astha	Address notes in inventory risk analysis.	\$0.00	0.5	\$0.00
Sciano, May	Review American Freight cost of sales substantive testing.	\$0.00	2.5	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Sciano, May	Review compliance with requirements for completeness and ensure project is on track for timely completion of work.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.4	\$0.00
Sciano, May	Continue to review American Freight revenue substantive testing.	\$0.00	0.5	\$0.00
Sciano, May	Review American Freight revenue substantive testing.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/01/2025				
Sciano, May	Email B. Bellora (Deloitte) regarding testing approach for American Freight revenue selections.	\$0.00	0.8	\$0.00
Weston, Zachary	Review Vitamin Shoppe salaries expense substantive analytic testing.	\$0.00	1.4	\$0.00
Weston, Zachary	Review Franchise Group salaries expense substantive analytic testing.	\$0.00	1.2	\$0.00
Zaorski, Michal	Review listing of required quality review workpapers.	\$0.00	0.3	\$0.00
Zaorski, Michal	Review Vitamin Shoppe summary memo.	\$0.00	0.4	\$0.00
Zaorski, Michal	Review Vitamin Shoppe reporting package tie out.	\$0.00	0.4	\$0.00
Zaorski, Michal	Review risk of fraud memo.	\$0.00	0.3	\$0.00
Zaorski, Michal	Review Vitamin Shoppe revenue testing memo.	\$0.00	0.4	\$0.00
04/02/2025				
Bellora, Brandon	Create sales cycle based testing selections utilizing cortex transaction analysis tool.	\$0.00	1.0	\$0.00
Bellora, Brandon	Research cycle based testing supplemental instructions in order to update testing using private audit considerations.	\$0.00	3.0	\$0.00
Bellora, Brandon	Create selections for retail cost of sales utilizing journal entry transaction analysis site.	\$0.00	3.0	\$0.00
Bellora, Brandon	Reconcile American freight operating lease liability to general ledger using disclosure packages.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Collins (Deloitte) to discuss operating lease liability testing procedure's alignment with operating lease.	\$0.00	1.0	\$0.00
Collins, Mikaela	Meeting with B. Bellora (Deloitte) to discuss operating lease liability testing procedure's alignment with operating lease.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss inventory testing results for Vitamin Shoppe	\$0.00	0.5	\$0.00
Collins, Mikaela	Meeting with M. Parodi, R. Kumar (Deloitte), J. Thomas (external - Vitamin Shoppe) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update property, plant, and equipment risk assessment for Vitamin Shoppe impairment considerations.	\$0.00	1.2	\$0.00
Collins, Mikaela	Review American Freight lease support.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review American Freight lease selections for testing of lease remeasurements.	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "Data Analytics Specialist Planning Memo".	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "Data Analytics Specialist Summary Memo".	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Close notes related to financial statements in the management representation letters.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Perform the Franchise Group Professional Fees Expense Testing.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Address notes in the Specialist Compliance workpaper.	\$0.00	0.5	\$0.00
Garg, Divya	Address notes in the group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Khanduja, Bhavya	Update Pet Supplies Plus trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update Vitamin Shoppe trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update Franchise Group trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update American Freight trial balance.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Update Buddy's trial balance.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Update Financial Closing Reporting Risk Assessment Excel workpaper.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.8	\$0.00
Kolpien, Stephanie	Close notes on the American Freight financing income revenue guided risk assessment and analytic.	\$0.00	2.2	\$0.00
Kolpien, Stephanie	Close notes on information technology controls for American Freight.	\$0.00	0.4	\$0.00
Kumar, Ravi	Meeting with M. Collins, M. Parodi (Deloitte), J. Thomas (external - Vitamin Shoppe) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Kumar, Ravi	Update Vitamin Shoppe quality reviewer checklist.	\$0.00	1.5	\$0.00
Lassey, Katherine	Close notes in WNW Franchising substantive analytical procedures.	\$0.00	2.6	\$0.00
Neumann, Logan	Document testing over pet partner revenue internal information.	\$0.00	1.8	\$0.00
Neumann, Logan	Document tickmarks in National Advertising Fund Pet Partner Revenue regarding credits, expectations, and recalculation.	\$0.00	2.3	\$0.00
Neumann, Logan	Document National Advertising Fund Pet Partner Revenue Cutoff selections and cutoff recalculation.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Collins, R. Kumar (Deloitte), J. Thomas (external - Vitamin Shoppe) to discuss inventory testing results for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Saraogi, Astha	Address notes from A. Vyas (Deloitte) in sales workpapers.	\$0.00	1.8	\$0.00
Sciano, May	Review documentation on independence compliance.	\$0.00	0.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/02/2025				
Sciano, May	Review documentation on accounts not subject to testing and associated risk conclusions.	\$0.00	1.0	\$0.00
Sciano, May	Review the Equity Rollforward testing procedures.	\$0.00	2.3	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Vyas, Alka	Review risk assessment fraud documentation.	\$0.00	0.8	\$0.00
Vyas, Alka	Review Vitamin Shoppe journal entry testing.	\$0.00	1.5	\$0.00
Vyas, Alka	Review Vitamin Shoppe summary memo.	\$0.00	0.6	\$0.00
Vyas, Alka	Review data specialist planning memo.	\$0.00	0.2	\$0.00
Vyas, Alka	Review cycle count workpapers for inventory.	\$0.00	0.5	\$0.00
Weston, Zachary	Continue group scoping of financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Review software risk assessment.	\$0.00	0.6	\$0.00
Weston, Zachary	Review American Freight selling, general, and administrative expense substantive testing.	\$0.00	1.4	\$0.00
Weston, Zachary	Review draft financial statements of Franchise Group, Inc. and provided comments to J. Arsenault (Franchise Group).	\$0.00	1.8	\$0.00
Weston, Zachary	Review group scoping of financial statements.	\$0.00	1.4	\$0.00
Weston, Zachary	Review property, plant and equipment risk assessment analytics.	\$0.00	0.6	\$0.00
04/03/2025				
Bambroo, Sahil	Email P. Carlos regarding the updated summary memo.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/03/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss Franchise Group goodwill valuation workpapers and lease testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Address notes in operating lease substantive testing workpaper.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update operating lease impairment analytic using considerations from property plant and equipment analytic workpaper.	\$0.00	2.0	\$0.00
Bellora, Brandon	Prepare cycle based testing selections.	\$0.00	2.9	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Update the specialist compliance workpaper.	\$0.00	4.3	\$0.00
Fitzpatrick, Emily	Continue to perform testing of Franchise Group's search for unrecorded liabilities (subsequent disbursements).	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Perform testing of Franchise Group's search for unrecorded liabilities (subsequent disbursements).	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss Franchise Group goodwill valuation workpapers and lease testing.	\$0.00	0.5	\$0.00
Garg, Divya	Address notes in the group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Garg, Divya	Analyze the financial statement tie out reporting workpaper.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Review updated Wag n' Wash Franchising general & administrative expense testing analytic.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/03/2025				
Kolpien, Stephanie	Close notes on the American Freight retail revenue guided risk assessment and analytic.	\$0.00	3.4	\$0.00
Kolpien, Stephanie	Prepare the Vitamin Shoppe evaluation of misstatements workpaper.	\$0.00	1.4	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Close notes on the specialist planning memo.	\$0.00	0.3	\$0.00
Lassey, Katherine	Discuss with L. Neumann (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Modi, Kruti	Review the Pet Supplies Plus audit opinion.	\$0.00	1.0	\$0.00
Neumann, Logan	Document procedure steps for National Advertising Fund Pet Partner test of details.	\$0.00	2.2	\$0.00
Neumann, Logan	Discuss with K. Lassey (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Neumann, Logan	Adjust references within Wag n Wash franchising financial statement tie out.	\$0.00	1.0	\$0.00
Neumann, Logan	Review National Advertising Fund pet partner revenue template.	\$0.00	1.2	\$0.00
Neumann, Logan	Update presentation of National Advertising Fund Pet Partner Revenue Sampling.	\$0.00	0.8	\$0.00
Parodi, Carlos	Review Vitamin Shoppe accounts payable substantive testing.	\$0.00	4.1	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss Franchise Group goodwill valuation workpapers and lease testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review status of incomplete testing to update managers and partners on status.	\$0.00	1.1	\$0.00
Saraogi, Astha	Address notes in journal entry testing.	\$0.00	2.2	\$0.00
Saraogi, Astha	Review concluding analytical procedures.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/03/2025				
Sciano, May	Call with M. Collins (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Sciano, May	Review journal entry testing procedures for the second half of the year.	\$0.00	2.9	\$0.00
Sciano, May	Review follow up requests related to American Freight revenue testing for C. Matuska (FRG).	\$0.00	0.8	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss American Freight revenue risk assessment documentation.	\$0.00	0.8	\$0.00
Sciano, May	Email B. Bellora, R. Jain, G. V (Deloitte) regarding American Freight Cortex cycle-based analysis tool.	\$0.00	0.4	\$0.00
04/04/2025				
Bellora, Brandon	Address notes in journal entry testing workpaper.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Close notes on the equity rollforward workpaper.	\$0.00	3.8	\$0.00
Fitzpatrick, Emily	Close notes on the group audit scoping considerations memo.	\$0.00	4.2	\$0.00
Garg, Divya	Address notes in group audit scoping.	\$0.00	1.0	\$0.00
Garg, Divya	Update year end guided risk assessment.	\$0.00	2.0	\$0.00
Goodspeed, Madison	Review cash for Pet Supplies Plus.	\$0.00	0.2	\$0.00
Jones, Brandon	Review journal entry testing working papers.	\$0.00	8.0	\$0.00
Jones, Brandon	Review detailed audit planning and summary memorandum.	\$0.00	8.0	\$0.00
Jones, Brandon	Review PSP audit opinions.	\$0.00	8.0	\$0.00
Keast, Elizabeth	Create workpapers for Pet Supplies Plus Franchising Goodwill Valuation Analysis Testing.	\$0.00	3.2	\$0.00
Keast, Elizabeth	Review Wag n' Wash Franchising equity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Review National Advertising Fund consulting & development expense testing.	\$0.00	0.7	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/04/2025				
Keast, Elizabeth	Review Pet Supplies Plus Franchising equity testing.	\$0.00	0.6	\$0.00
Kolpien, Stephanie	Review cash transaction workpaper.	\$0.00	0.6	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.7	\$0.00
Kumar, Ravi	Discussion with M. Zaorski (Deloitte) review notes on summary memo and reporting package.	\$0.00	0.4	\$0.00
Kumar, Ravi	Close notes on reporting package tie out.	\$0.00	1.6	\$0.00
Lassey, Katherine	Discuss with L. Neumann (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Neumann, Logan	Compile questions for National Advertising Fund Pet Partner Revenue.	\$0.00	0.6	\$0.00
Neumann, Logan	Discuss with K. Lassey (Deloitte) Pet Partner Revenue Testing.	\$0.00	1.1	\$0.00
Neumann, Logan	Close notes to NAF Email Costs Analytic.	\$0.00	0.2	\$0.00
Neumann, Logan	Tie Pet Supplies Plus Franchise cash flows to general ledger.	\$0.00	2.3	\$0.00
Neumann, Logan	Tie out to the face of the Pet Supplies Plus Franchise financial statements.	\$0.00	3.2	\$0.00
Parodi, Carlos	Meeting with S. Divatia, J. Buckley, H. Singh (external - Internal Audit) to discuss open items in internal audit testing of American Freight sales commissions.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing Vitamin Shoppe accrued expense substantive testing.	\$0.00	2.2	\$0.00
Smith, Lisa	Review auditor's report for Wag N Wash Franchising LLC.	\$0.00	0.5	\$0.00
Sood, Abhinav	Updated American Freight operating expense substantive testing.	\$0.00	3.4	\$0.00
Sood, Abhinav	Updated American Freight operating expense substantive testing.	\$0.00	5.6	\$0.00
Vyas, Alka	Review revenue risk assessment working paper.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/04/2025				
Vyas, Alka	Review guided risk assessment for sales.	\$0.00	0.5	\$0.00
Vyas, Alka	Review risk assessment for inventories finished goods.	\$0.00	1.5	\$0.00
Weston, Zachary	Review interest expense substantive analytic testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Review accrued interest substantive analytic testing.	\$0.00	1.6	\$0.00
Weston, Zachary	Review financial statement opinions.	\$0.00	0.4	\$0.00
Weston, Zachary	Review Vitamin Shoppe cash substantive testing.	\$0.00	0.8	\$0.00
Weston, Zachary	Review debt substantive testing.	\$0.00	1.1	\$0.00
Weston, Zachary	Review Franchise Group cash substantive testing.	\$0.00	0.9	\$0.00
Zaorski, Michal	Discussion with R. Kumar (Deloitte) review notes on summary memo and reporting package.	\$0.00	0.4	\$0.00
04/05/2025				
Fitzpatrick, Emily	Update the assessment of bias in accounting estimates for year-end.	\$0.00	2.0	\$0.00
Keast, Elizabeth	Document Pet Supplies Plus Franchising goodwill valuation analysis risk assessment memo.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Update accounts payable unprocessed invoices testing workpaper.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Draft combined franchising and national audit fund management representation letter.	\$0.00	0.6	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchise cash flows to financial statements.	\$0.00	2.9	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchise footnotes.	\$0.00	1.5	\$0.00
Steffens, Marilyn	Review Wag n Wash franchising report.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review the National Advertising Fund audit opinion.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus Franchising report.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/05/2025				
Vineyard, Bradley	Review workpapers related to motion for approval to perform audits for Pet Supplies Plus Franchising and Wag N Wash Franchising audits.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review workpaper documenting Vitamin Shoppe internal control deficiency considerations.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review workpaper documenting Vitamin Shoppe uncorrected misstatement considerations.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review workpaper documenting final determination of materiality.	\$0.00	0.2	\$0.00
04/06/2025				
Keast, Elizabeth	Prepare joint management representation letter for franchising entities.	\$0.00	1.4	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus consolidated financial statements.	\$0.00	2.0	\$0.00
04/07/2025				
Bellora, Brandon	Address notes in journal entry testing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update American Freight lease substantive testing template to match values listed in operating lease rollforward.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Collins, Mikaela	Review Vitamin Shoppe lease testing.	\$0.00	0.6	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Sciano, M. Parodi (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Collins, Mikaela	Clear notes within the American Freight financial reporting package review control.	\$0.00	0.3	\$0.00
Collins, Mikaela	Clear notes within the American Freight credit card reconciliation control.	\$0.00	0.2	\$0.00
Collins, Mikaela	Clear notes within the American freight cash bank reconciliation control.	\$0.00	0.3	\$0.00
Donlon, Richard	Review Data Specialist workpapers related to finalization of journal entry testing, review included clearing and deleting notes from previously reviewed workpapers.	\$0.00	1.2	\$0.00
Donlon, Richard	Review workpaper journal entry data reconciliation.	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "VSI 2024 FRG Financial Reporting Package."	\$0.00	0.5	\$0.00
Donlon, Richard	Review workpaper Documentation of Concurring Review.	\$0.00	0.3	\$0.00
Donlon, Richard	Review workpaper "VSI Component Auditor Summary Memorandum FY24"	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Meeting with S. Kolpien (Deloitte) to discuss the statement of cash flows workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the statement of cash flows workpaper for current year cash flow statement for Franchise Group.	\$0.00	4.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss open review notes on the equity rollforward workpaper and statement of cash flows.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Close notes on the Group Audit Scoping Considerations memo.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close notes on the Franchise Group cash transaction review workpaper.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Controller), M. Steffens, K. Lassey (Deloitte) regarding status update.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Keast, Elizabeth	Review National Advertising Email Marketing expense testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Review National Advertising Fund Neighbor Relationship Marketing Program expense testing.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding notes and feedback on Pet Supplies Plus draft financial statements.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Meeting with K. Lassey, L. Neumann (Deloitte) to discuss status of franchising audits.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Discussion with Z. Weston (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Clear notes within the franchise group cash transactions testing workpaper.	\$0.00	0.3	\$0.00
Kolpien, Stephanie	Close notes on the American Freight COS guided risk assessment and analytic.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss American Freight cost of sales risk assessment documentation.	\$0.00	1.0	\$0.00
Kolpien, Stephanie	Meeting with E. Fitzpatrick (Deloitte) to discuss the statement of cash flows workpaper.	\$0.00	0.4	\$0.00
Kolpien, Stephanie	Prepare for upcoming meeting with E. Fitzpatrick (Deloitte) to discuss the completion of the statement of cash flows workpaper.	\$0.00	0.3	\$0.00
Lassey, Katherine	Prepare Summary of Misstatements for Pet Supplies Plus Franchising.	\$0.00	1.1	\$0.00
Lassey, Katherine	Meeting with E. Keast, L. Neumann (Deloitte) to discuss status of franchising audits.	\$0.00	0.6	\$0.00
Lassey, Katherine	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Controller), M. Steffens, E. Keast (Deloitte) regarding status update.	\$0.00	0.6	\$0.00
Lassey, Katherine	Request in-house counsel letter.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Lassey, Katherine	Close notes in Pet Supplies Plus Franchising selling, general and administrative analytic workpaper.	\$0.00	0.2	\$0.00
Lassey, Katherine	Follow-up on external legal confirmation not yet received.	\$0.00	0.2	\$0.00
Lassey, Katherine	Clear notes from Pet Supplies Plus email costs analytic.	\$0.00	0.3	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus National Advertising Fund Neighbor Relationship Marketing Program Expense Analytic.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in Wag n Wash Franchising selling, general and administrative analytic workpaper.	\$0.00	0.4	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising cash flow statement.	\$0.00	1.7	\$0.00
Neumann, Logan	Meeting with E. Keast, K. Lassey (Deloitte) to discuss status of franchising audits.	\$0.00	0.6	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchising Tie-outs.	\$0.00	5.0	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchising Cash Flows Tie-Out.	\$0.00	2.5	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins, M. Sciano (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review accrued expenses substantive testing.	\$0.00	3.6	\$0.00
Parodi, Carlos	Continue reviewing accounts payable substantive testing.	\$0.00	1.1	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss American Freight cost of sales risk assessment documentation.	\$0.00	1.0	\$0.00
Sciano, May	Review financing fee income risk assessment documentation.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Sciano, May	Review retail sales risk assessment for American Freight.	\$0.00	0.8	\$0.00
Sciano, May	Meeting with B. Bellora, M. Collins, M. Parodi (Deloitte) to discuss general operating lease substantive testing inquiries.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss open review notes on the equity rollforward workpaper and statement of cash flows.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding notes and feedback on Pet Supplies Plus draft financial statements.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review income statement workpapers for National Advertising Fund.	\$0.00	1.3	\$0.00
Steffens, Marilyn	Clear notes on Pet Supplies Plus fixed asset workpapers.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Review income statement workpapers for Wag n Wash franchising.	\$0.00	1.6	\$0.00
Steffens, Marilyn	Review income statement for Pet supplies plus franchising.	\$0.00	1.7	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (Controller), E. Keast, K. Lassey (Deloitte) regarding status update.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review Franchise Group, Inc. draft financial statements.	\$0.00	2.1	\$0.00
Vyas, Alka	Review revenue risk assessment working paper.	\$0.00	0.1	\$0.00
Vyas, Alka	Review journal entry testing.	\$0.00	1.3	\$0.00
Vyas, Alka	Review risk assessment for inventories finished goods.	\$0.00	1.4	\$0.00
Vyas, Alka	Review Vitamin Shoppe vendor incentive substantive testing.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/07/2025				
Weston, Zachary	Review American Freight cost of sales risk assessment documentation.	\$0.00	0.3	\$0.00
Weston, Zachary	Review American Freight revenue risk assessment documentation.	\$0.00	0.7	\$0.00
Weston, Zachary	Review American Freight summary of misstatements documentation.	\$0.00	0.2	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss accounts payable and accrued expense substantive testing.	\$0.00	2.6	\$0.00
Weston, Zachary	Review American Freight lease testing.	\$0.00	1.2	\$0.00
Weston, Zachary	Review financial statement group scoping documentation.	\$0.00	0.6	\$0.00
Weston, Zachary	Discussion with E. Keast (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.2	\$0.00
04/08/2025				
Bellora, Brandon	Address notes in Vitamin Shoppe substantive testing template.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Bellora, Brandon	Update Vitamin Shoppe impairment analytic to account for store count completeness considerations.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update going concern consultation workpaper for current year considerations.	\$0.00	4.0	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss remaining support to be received from the client.	\$0.00	0.9	\$0.00
Collins, Mikaela	Meeting with B. Bellora, M. Sciano, M. Parodi (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Collins, Mikaela	Prepare memo regarding the use of management's expert for the Company's internal fair value specialists.	\$0.00	0.3	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2025				
Collins, Mikaela	Review Vitamin Shoppe lease testing.	\$0.00	1.0	\$0.00
Collins, Mikaela	Update interest payments testing for American Freight lease testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Close notes on the specialist compliance workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close notes on the "results of audit" workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the statement of cash flows workpaper for the current year cash flow statement for Franchise Group.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Update the tie out to testing tab within the statement of cash flows workpaper with the current year financials.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the trial balance tab within the statement of cash flows workpaper with the current year financials.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Update wording in joint management representation letter for franchising entities.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update wording in Pet Supplies Plus franchising equity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update wording in Pet Supplies Plus consolidated equity testing.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Work on sensitivity analysis testing for Pet Supplies Plus Franchising goodwill valuation.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review financial statement comments provided by B. Jones (Deloitte).	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in accounts payable unrecorded liabilities testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in cash testing workpaper.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Update documentation in property, plant, and equipment testing workpaper.	\$0.00	0.3	\$0.00
Neumann, Logan	Close notes for Pet Supplies Plus Franchising in cash flows.	\$0.00	1.0	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchising financial statements.	\$0.00	6.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
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*Financial Statement Audit and Related Services*

04/08/2025

Parodi, Carlos	Address notes within salary expense testing for Vitamin Shoppe.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss remaining support to be received from the client to complete audit.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review Vitamin Shoppe accrued expense substantive testing.	\$0.00	1.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Collins, M. Sciano (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with B. Bellora, M. Collins, M. Parodi (Deloitte) to discuss American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Sciano, May	Close notes on materiality.	\$0.00	0.6	\$0.00
Sciano, May	Review American Freight deficiency and misstatement documentation.	\$0.00	1.5	\$0.00
Sciano, May	Document the results of management inquiries.	\$0.00	0.7	\$0.00
Sciano, May	Review cost of sales risk assessment for American Freight.	\$0.00	1.1	\$0.00
Sciano, May	Review American Freight deficiency and misstatement documentation.	\$0.00	1.5	\$0.00
Sciano, May	Review retail sales risk assessment for American Freight.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss remaining support to be received from the client to complete audit.	\$0.00	0.9	\$0.00
Trishla, Thatikonda	Analyze the sample entries for American Freight revenue testing.	\$0.00	1.0	\$0.00
Weston, Zachary	Review the Company's memo on lease guarantees.	\$0.00	0.6	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss remaining support to be received from the client to complete audit.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/08/2025				
Weston, Zachary	Review the Franchise Group accounts payable risk assessment documentation.	\$0.00	0.9	\$0.00
Weston, Zachary	Review the Franchise Group debt risk assessment documentation.	\$0.00	0.8	\$0.00
Weston, Zachary	Review the Franchise Group debt substantive testing workpaper.	\$0.00	1.1	\$0.00
Weston, Zachary	Review the Franchise Group interest expense substantive testing workpaper.	\$0.00	0.4	\$0.00
04/09/2025				
Bellora, Brandon	Update bias in accounting estimates workpaper for final numbers.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update performance indicator year end consideration workpaper.	\$0.00	3.0	\$0.00
Bellora, Brandon	Address notes throughout the Franchise Group accounts payable substantive testing.	\$0.00	3.0	\$0.00
Collins, Mikaela	Clear notes within the Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Collins, Mikaela	Document results of the audit memo to be presented to those charges with governance.	\$0.00	0.7	\$0.00
Garg, Divya	Meeting with Z. Weston, B. Khanduja (Deloitte) to discuss review notes on operating expense substantive testing workpapers.	\$0.00	0.2	\$0.00
Garg, Divya	Meeting with Z. Weston, B. Khanduja (Deloitte) to discuss review notes on debt substantive testing workpapers.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update documentation in journal entry testing.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Work on sensitivity analysis testing for Pet Supplies Plus Franchising goodwill valuation.	\$0.00	1.4	\$0.00
Khanduja, Bhavya	Meeting with D. Garg, Z. Weston (Deloitte) to discuss review notes on debt substantive testing workpapers.	\$0.00	0.3	\$0.00
Khanduja, Bhavya	Clear notes in debt substantive workpaper.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/09/2025				
Khanduja, Bhavya	Prepare 'tie out to financials support' workpaper.	\$0.00	3.5	\$0.00
Khanduja, Bhavya	Meeting with Z. Weston, D. Garg (Deloitte) to discuss review notes on operating expense substantive testing workpapers.	\$0.00	0.2	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.4	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper.	\$0.00	3.5	\$0.00
Neumann, Logan	Perform Wag n Wash Franchising cash flows tie out.	\$0.00	3.7	\$0.00
Neumann, Logan	Documented National Advertising Fund Pet Partner Revenue cutoff selections & out of threshold items.	\$0.00	2.9	\$0.00
Neumann, Logan	Perform Wag n Wash Franchising financial statement tie out.	\$0.00	1.4	\$0.00
Parodi, Carlos	Review professional fees substantive testing.	\$0.00	3.6	\$0.00
Parodi, Carlos	Review American Freight accounts payable substantive testing.	\$0.00	1.9	\$0.00
Parodi, Carlos	Meeting with H. Singh, J. Buckley, A. Mondlak (Vitamin Shoppe) to review sales commission testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	1.2	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss accounts payable and accrued expense testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense testing for Franchise Group corporate.	\$0.00	2.2	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss accounts payable and accrued expense testing for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	1.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/09/2025				
Sciano, May	Review Vitamin Shoppe accounts payable and accrued expense testing.	\$0.00	2.0	\$0.00
Sciano, May	Analyze updated draft of Franchise Group financial statements.	\$0.00	1.3	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.4	\$0.00
Sciano, May	Review tax provision.	\$0.00	1.2	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss notes on the draft Franchise Group financial statements.	\$0.00	1.2	\$0.00
Weston, Zachary	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss review notes on debt substantive testing workpapers.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the going concern consultation memo.	\$0.00	1.1	\$0.00
Weston, Zachary	Review the Company's going concern analysis.	\$0.00	0.7	\$0.00
Weston, Zachary	Call with J. Arsenault and K. Scholes (FRG) to discuss financial statement comments.	\$0.00	0.5	\$0.00
Weston, Zachary	Email G. Weiss and D. Carrasco (Deloitte) information for the Franchise Group income tax provision.	\$0.00	0.2	\$0.00
Weston, Zachary	Meeting with D. Garg, B. Khanduja (Deloitte) to discuss review notes on operating expense substantive testing workpapers.	\$0.00	0.2	\$0.00
Weston, Zachary	Email M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) regarding American Freight cycle-based testing status.	\$0.00	1.2	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss notes on the draft Franchise Group financial statements.	\$0.00	1.2	\$0.00
04/10/2025				
Bellora, Brandon	Update documentation over journal entry support received in cost of sales cycle based testing.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/10/2025				
Bellora, Brandon	Close notes in Cost of Sales Cycle based testing workpaper.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update disclosure committee checklists notes to reference risk assessments.	\$0.00	4.0	\$0.00
Collins, Mikaela	Update documentation included within the American Freight IT specialist summary memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Clear notes on risk assessment considerations over the definite lived intangibles account.	\$0.00	0.3	\$0.00
Garg, Divya	Clear notes to debt workpaper.	\$0.00	2.0	\$0.00
Garg, Divya	Review financial statement tie out workpaper.	\$0.00	1.0	\$0.00
Khanduja, Bhavya	Perform tie-out for FY 2024 financial statements.	\$0.00	4.5	\$0.00
Khanduja, Bhavya	Continue to perform tie-out for FY 2024 financial statements.	\$0.00	3.5	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	1.7	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper.	\$0.00	1.6	\$0.00
Kumar, Ravi	Close notes on summary financial reporting package.	\$0.00	2.0	\$0.00
Lassey, Katherine	Review Pet Partner Revenue Testing.	\$0.00	1.4	\$0.00
Neumann, Logan	Perform Wag n Wash Franchising Financial statement tie-out.	\$0.00	8.2	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense substantive testing.	\$0.00	0.9	\$0.00
Parodi, Carlos	Review trial balance reconciliation between the business and the group level.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review definite lived intangibles non significant risk assessment template.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review final required audit communication to the Freedom VCM Holdings, LLC Board of Directors.	\$0.00	1.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/10/2025				
Saraogi, Astha	Review Freedom Corporate Concluding analytics.	\$0.00	2.0	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	1.7	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), E. Seeton (Franchise Group) to perform management inquiry procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Review accounts payable risk assessment analytics.	\$0.00	0.8	\$0.00
Weston, Zachary	Review documentation of board minutes which occurred during the year with engagement team responses to audit impact.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), E. Seeton (Franchise Group) to perform management inquiry procedures.	\$0.00	0.6	\$0.00
Weston, Zachary	Provide comments via email on the draft financial statements to J. Arsenault (Franchise Group).	\$0.00	0.8	\$0.00
Weston, Zachary	Review selling, general and administrative expense risk assessment analytics.	\$0.00	0.9	\$0.00
Weston, Zachary	Review v4 of the draft Franchise Group financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Email M. Sciano, M. Collins (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.4	\$0.00
04/11/2025				
Bellora, Brandon	Review the Company's disclosure checklist questionnaires.	\$0.00	3.0	\$0.00
Bellora, Brandon	Address notes related to Badcock sale and wordsearch in journal entry testing.	\$0.00	2.0	\$0.00
Bergeron, Bailey	Prepare the current income tax provision workpaper.	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Bergeron, Bailey	Meeting with D. Carrasco (Deloitte) to discuss the testing approach of the 2024 Franchise Group income tax provision.	\$0.00	0.6	\$0.00
Carrasco, Diana	Meeting with B. Bergeron (Deloitte) to discuss the testing approach of the 2024 Franchise Group income tax provision.	\$0.00	0.6	\$0.00
Collins, Mikaela	Prepare the Management Representation Letter for Franchise Group Inc.	\$0.00	2.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to review the management representation letter.	\$0.00	0.5	\$0.00
Collins, Mikaela	Prepare the Management Representation letter for Freedom VCM Inc.	\$0.00	1.4	\$0.00
Collins, Mikaela	Update the franchising disclosure document summary memo.	\$0.00	1.3	\$0.00
Garg, Divya	Update the financial statement tie out worksheet.	\$0.00	1.0	\$0.00
Keast, Elizabeth	Work on sensitivity analysis testing for Pet Supplies Plus Franchising goodwill valuation.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Review communication to management document on results of franchising audit.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) goodwill valuation analysis approach.	\$0.00	1.1	\$0.00
Keast, Elizabeth	Discuss with K. Lassey, L. Neumann (Deloitte) testing progress for franchising audits.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Draft consent letter for Pet Supplies Plus franchising audit report.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Draft record of consultation memo for use of financials in franchising document.	\$0.00	0.5	\$0.00
Khanduja, Bhavya	Address notes in Salaries Expense worksheet.	\$0.00	3.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Khanduja, Bhavya	Accumulate list of open items for financial statements tie out.	\$0.00	3.0	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper .	\$0.00	3.3	\$0.00
Lassey, Katherine	Discuss with E. Keast, L. Neumann (Deloitte) testing progress for franchising audits.	\$0.00	0.5	\$0.00
Lassey, Katherine	Review Pet Supplies Plus Franchising Financial Statement tie out.	\$0.00	3.5	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus Franchising governance communication.	\$0.00	2.1	\$0.00
Neumann, Logan	Close notes in Pet Supplies Plus Franchising tie-out.	\$0.00	0.7	\$0.00
Neumann, Logan	Close notes in National Advertising Fund pet partner revenue.	\$0.00	1.2	\$0.00
Neumann, Logan	Perform Wag N' Wash Franchising Financial Statement tie-out.	\$0.00	6.0	\$0.00
Neumann, Logan	Discuss with E. Keast, K. Lassey (Deloitte) testing progress for franchising audits.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review final required audit communication to the Freedom VCM Holdings, LLC Board of Directors.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review management representation letter for Franchise Group inc.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review operating expense substantive analytical procedures testing for Vitamin Shoppe.	\$0.00	2.8	\$0.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to review the management representation letter.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing operating expense substantive analytical procedures testing for Vitamin Shoppe.	\$0.00	1.6	\$0.00
Parodi, Carlos	Review sales commission testing for American Freight.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Saraogi, Astha	Review Freedom Corporate Concluding analytics.	\$0.00	1.0	\$0.00
Sciano, May	Closer notes on equity testing.	\$0.00	0.9	\$0.00
Sciano, May	Review disclosure package questionnaires from the operating companies.	\$0.00	2.7	\$0.00
Sciano, May	Organize requests pertaining to follow up questions on operating expenses with K. Scholes (FRG).	\$0.00	1.0	\$0.00
Sciano, May	Review documentation on Vitamin Shoppe accounts payable and accrued liabilities testing.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) goodwill valuation analysis approach.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Research consultation for providing a consent for the Pet Supplies Plus franchising report.	\$0.00	0.9	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), T. McMillan-McWaters (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review communication to the Board regarding planning of the audit and timing.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), A. Laurence (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review Information Technology specialist involvement memo with respect to Franchise VCM and Franchise Group corporate audits.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft of auditor's opinion related to Franchise Group, Inc.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review draft of auditor's opinion related to Freedom VCM Inc.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review internal Fraud Specialist scoping memo.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/11/2025				
Vineyard, Bradley	Review internal fair value specialist conclusions memo.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review internal fair value specialist scoping/planning memo.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Franchise Group audit scoping considerations memo.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review audit team documentation of Fraud Brainstorming discussion regarding potential fraud risks in the conduct of the audit.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review audit team's documentation of analysis of affiliates of Freedom VCM Holdings LLC as part of considerations and conclusions with respect to conclusion that we are independent auditors to Freedom VCM Holdings LLC.	\$0.00	0.2	\$0.00
Weston, Zachary	Review American Freight management override journal entry testing.	\$0.00	1.9	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), A. Laurence (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), T. McMillan-McWaters (Franchise Group) to perform management fraud inquiry procedures which are required under professional auditing standards.	\$0.00	0.5	\$0.00
04/12/2025				
Keast, Elizabeth	Review GAAP checklist.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Prepare going concern sensitivity analysis testing workpaper.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Review going concern risk assessment documentation as a result of bankruptcy.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review management representation letter for Pet Supplies Plus franchising.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/12/2025				
Steffens, Marilyn	Review goodwill analysis for Pet Supplies Plus Franchising.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review consultation memo for issuing consent for Pet Supplies Plus franchising.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review consent for Pet Supplies Plus franchising.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review checklist documenting the audit team's consideration of compliance with required consultations within Deloitte.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft required communications with respect to the results of the audit to be provided to the Freedom Holdings LLC Board of Directors.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review memo documenting the audit team's consideration as to whether there is a fraud risk associated with the revenue account balance.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review audit team working paper documenting risk assessment associated with Definite Lived Intangible assets.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review audit team working paper documenting risk assessment associated with Definite Lived Intangible assets.	\$0.00	0.2	\$0.00
04/13/2025				
Keast, Elizabeth	Review national advertising fund pet partner revenue testing.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update documentation in goodwill valuation analysis memos.	\$0.00	1.6	\$0.00
Sciano, May	Review cost of sales cycle based analysis.	\$0.00	1.4	\$0.00
Sciano, May	Review revenue cycle based analysis.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Review ASC 310 memo for consultation to allow our report to be included in the franchise document.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/13/2025				
Vineyard, Bradley	Review working paper documenting risk assessment associated with Good will and Indefinite Lived Intangible assets for the Pet Supplies Plus, Vitamin Shoppe, and Buddy's reporting units.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review audit team working paper documenting risk assessment associated with Securitized accounts receivable and Secured Borrowings.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review final determination of significant account balances to be tested and evaluation of non-tested residual balances on the balance sheet and income statement.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Review draft consultation with respect to Franchise Group's consideration of their ability to continue as a going concern under FASB Accounting Standards Codification.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review testing of the gain recorded upon sale of Sylvan Learning.	\$0.00	0.3	\$0.00
04/14/2025				
Bellora, Brandon	Update accrued expenses testing template test of details to account for internal audit testing support.	\$0.00	4.0	\$0.00
Bellora, Brandon	Research and compile list of additional support to complete accounts payable and accrued expense testing.	\$0.00	2.0	\$0.00
Bellora, Brandon	Perform internal audit testing of accounts payable and accrued expense substantive testing.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, C. Parodi (Deloitte) to discuss weekly audit status and workpapers to focus on.	\$0.00	0.4	\$0.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss Franchise Group Accrued Expense Testing and American Freight Accounts Payable Testing.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	2.0	\$0.00
Carrasco, Diana	Discussion with G. Weiss, Z. Weston (Deloitte) regarding Franchise Group contribution transaction of American Freight business in November 2024 as it relates to deferred tax balances.	\$0.00	0.7	\$0.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss weekly priorities.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update Vitamin Shoppe lease testing.	\$0.00	2.2	\$0.00
Collins, Mikaela	Prepare the Franchise Group Inc. Management Representation Letter.	\$0.00	1.2	\$0.00
Collins, Mikaela	Prepare the Freedom VCM Inc. Management Representation Letter.	\$0.00	1.4	\$0.00
Collins, Mikaela	Address notes within the software account risk assessment.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Update the general ledger reconciliation tab in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Update the sampling tabs in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Prepare the accrued expense test of details tab in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	2.3	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, C. Parodi (Deloitte) to discuss weekly audit status and workpapers to focus on.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi (Deloitte) to discuss Franchise Group Accrued Expense Testing and American Freight Accounts Payable Testing.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Continue to close notes on the Cash Transaction Review workpaper.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close notes on the Cash Transaction Review workpaper.	\$0.00	1.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Fitzpatrick, Emily	Update the Summary of Alerts workpaper to include the recent practice alert about tariff considerations.	\$0.00	0.5	\$0.00
Jones, Brandon	Review audit working papers for report issuances for Wag N' Wash, PSP Franchising, and National Advertising Fund of Pet Supplies Plus.	\$0.00	5.0	\$0.00
Keast, Elizabeth	Respond to comments from B. Jones (Deloitte) on franchising financial statements.	\$0.00	2.2	\$0.00
Keast, Elizabeth	Review pet supplies plus franchising cash flow statement.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Status update meeting with K. Barrett, A. Vecchioni (client), K. Lassey, M. Steffens (Deloitte).	\$0.00	0.5	\$0.00
Keast, Elizabeth	Clear review notes in management representation letter.	\$0.00	1.3	\$0.00
Keast, Elizabeth	Discuss with K. Lassey (Deloitte) additional selections for Pet Partner Revenue Testing.	\$0.00	0.1	\$0.00
Keast, Elizabeth	Review wag n wash cash flow statement.	\$0.00	0.6	\$0.00
Kolpien, Stephanie	Review the franchise group statement of cash flows workpaper .	\$0.00	0.8	\$0.00
Kolpien, Stephanie	Meeting with M. Sciano (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.5	\$0.00
Lassey, Katherine	Status update meeting with K. Barrett, A. Vecchioni (client), E. Keast, M. Steffens (Deloitte).	\$0.00	0.5	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus Consolidated Summary of Misstatements.	\$0.00	0.7	\$0.00
Lassey, Katherine	Prepare Pet Supplies Plus Consolidated Governance Communication.	\$0.00	0.2	\$0.00
Lassey, Katherine	Document additional Pet Partner Revenue Selections.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Lassey, Katherine	Discuss with E. Keast (Deloitte) additional selections for Pet Partner Revenue Testing.	\$0.00	0.1	\$0.00
Lassey, Katherine	Review Pet Supplies Plus GAAP Checklist.	\$0.00	0.8	\$0.00
Lassey, Katherine	Review Wag n Wash Franchising Financial Statement tie out.	\$0.00	0.7	\$0.00
Lassey, Katherine	Close notes in Pet Partner Revenue.	\$0.00	1.1	\$0.00
McConnachie, Chase	Review going concern analysis from the bankruptcy proceedings.	\$0.00	2.0	\$0.00
Neumann, Logan	Perform Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	1.5	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus stand-alone financial statement.	\$0.00	4.0	\$0.00
Neumann, Logan	Tie-Out of National Advertising Fund financial statement.	\$0.00	2.5	\$0.00
Parodi, Carlos	Meeting with H. Singh, A. Mondlak (Vitamin Shoppe) to discuss sales commission testing.	\$0.00	0.6	\$0.00
Parodi, Carlos	Address notes within the substantive analytical procedures testing of operating expenses for American Freight.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review sales commission testing.	\$0.00	1.9	\$0.00
Parodi, Carlos	Review accounts payable debit balances for Vitamin Shoppe.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss substantive analytical procedures testing for American Freight operating expenses.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accrued expense selections for testing considerations.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with J. Thomas (Vitamin Shoppe) to discuss accounts payable classification.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review incremental borrowing rate documentation within lease testing.	\$0.00	0.7	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss weekly priorities.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with E. Fitzpatrick, B. Bellora (Deloitte) to discuss weekly audit status and workpapers to focus on.	\$0.00	0.4	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss Franchise Group Accrued Expense Testing and American Freight Accounts Payable Testing.	\$0.00	0.4	\$0.00
Sciano, May	Review American Freight cycle based analysis for revenue testing.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss substantive analytical procedures testing for American Freight operating expenses.	\$0.00	0.5	\$0.00
Sciano, May	Review disclosure package questionnaires from the operating companies.	\$0.00	1.3	\$0.00
Sciano, May	Call with Z. Weston (Deloitte) to discuss comments in draft financial statements.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with S. Kolpien (Deloitte) to discuss the franchise group cash flow documentation.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Status update meeting with K. Barrett, A. Vecchioni (client), E. Keast, K. Lassey (Deloitte).	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus franchising franchise disclosure document.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Meeting with A. Block Belemonte regarding status of the franchise report.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to lease guarantees.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to Long-Lived Asset impairment.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/14/2025				
Weiss, Gregory	Review the 2024 Franchise Group tax provision.	\$0.00	5.4	\$0.00
Weiss, Gregory	Discussion with Z. Weston, D. Carrasco (Deloitte) regarding Franchise Group contribution transaction of American Freight business in November 2024 as it relates to deferred tax balances.	\$0.00	0.7	\$0.00
Weston, Zachary	Respond to email from G. Weiss (Deloitte) on questions regarding transactions during the year and tax implications.	\$0.00	0.8	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss comments in draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Discussion with G. Weiss, D. Carrasco (Deloitte) regarding Franchise Group contribution transaction of American Freight business in November 2024 as it relates to deferred tax balances.	\$0.00	0.7	\$0.00
Weston, Zachary	Prepare going concern testing memo.	\$0.00	1.9	\$0.00
04/15/2025				
Bellora, Brandon	Address notes within the cycle based consolidated analysis template.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update cost of sales tickmark tab for recycle based testing tab for received additional journal entry selection support.	\$0.00	4.0	\$0.00
Bellora, Brandon	Update sales cycle based testing tickmark tab for received additional journal entry selection support.	\$0.00	4.0	\$0.00
Bergeron, Bailey	Call with B. Bergeron (Deloitte) to discuss sampling design and selections / testing of the current and deferred income tax provision.	\$0.00	0.4	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	0.6	\$0.00
Carrasco, Diana	Call with D. Carrasco (Deloitte) to discuss sampling design and selections / testing of the current and deferred income tax provision.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Fitzpatrick, Emily	Update the American Freight selling, general, and administrative expense testing workpaper to include change in revenues.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the general ledger reconciliation tab in the Franchise Group Professional Fees Expense testing to exclude a reclassified account.	\$0.00	1.5	\$0.00
Fitzpatrick, Emily	Update the internal information summary tab in the Franchise Group Accrued Expense Testing workpaper.	\$0.00	1.0	\$0.00
Holman, Cheryl	Prepare Pet Supplies Plus Wag n Wash Franchising and National Advertising Fund of Pet Supplies Plus Results' letter.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Discuss with K. Lassey, L. Neumann (Deloitte) status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review Wag n Wash franchising financial statement tie out.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update documentation within Pet Supplies Plus franchising goodwill valuation testing procedures memo.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Review National Advertising Fund financial statement tie out.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Provide draft versions of opinions and management representation letter to A. Block-Belmonte (Pet Supplies Plus Controller) for review.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Review Pet Supplies Plus franchising financial statement tie out.	\$0.00	0.9	\$0.00
Lassey, Katherine	Discuss with E. Keast, L. Neumann (Deloitte) status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Lassey, Katherine	Perform topside journal entry testing for Pet Supplies Plus Consolidated.	\$0.00	1.3	\$0.00
Lassey, Katherine	Prepare Franchising Records Of Issuance and reports for issuance.	\$0.00	1.2	\$0.00
Lassey, Katherine	Prepare subsequent events template for Pet Supplies Plus Franchising.	\$0.00	0.6	\$0.00
McConnachie, Chase	Discussion with B. Vineyard, Z. Weston (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.5	\$0.00
McConnachie, Chase	Clear notes and finalized going concern analysis from the bankruptcy proceedings.	\$0.00	0.5	\$0.00
Neumann, Logan	Discuss with E. Keast, K. Lassey (Deloitte) status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.6	\$0.00
Neumann, Logan	Perform Pet Supplies Plus Franchise Disclosure Document tie-out.	\$0.00	2.4	\$0.00
Neumann, Logan	Perform Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	4.3	\$0.00
Parodi, Carlos	Analyze changes between the annual reports ongoing iterations.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review classification of the accounts payable debit balance reserve, to be moved back to regular accounts payable.	\$0.00	1.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review selections needed for testing for accounts payable and accrued expenses.	\$0.00	2.6	\$0.00
Parodi, Carlos	Address notes within the definite lived intangible asset non significant account risk assessment.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review professional fees testing.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Parodi, Carlos	Review status of incomplete testing to update managers and partners on status.	\$0.00	0.4	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Sciano, May	Continue to review the Company's disclosure package questionnaire.	\$0.00	1.0	\$0.00
Sciano, May	Review the Company's disclosure package questionnaire.	\$0.00	3.0	\$0.00
Sciano, May	Call with Z. Weston (Deloitte) to discuss question on documentation for operating expenses.	\$0.00	0.3	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.9	\$0.00
Sciano, May	Review Vitamin Shoppe selling, general and administrative analytic notes.	\$0.00	2.3	\$0.00
Sciano, May	Review American Freight selling, general and administrative analytic notes.	\$0.00	2.5	\$0.00
Sciano, May	Email B. Bellora (Deloitte) on support received for revenue and cost of sales testing.	\$0.00	0.6	\$0.00
Steffens, Marilyn	Clear notes on franchise work papers.	\$0.00	1.4	\$0.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Discussion with C. McConnachie, Z. Weston (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.5	\$0.00
Weiss, Gregory	Review the 2024 Franchise Group tax provision related to the contribution of American Freight to Educate Inc.	\$0.00	4.3	\$0.00
Weston, Zachary	Clear notes to going concern testing memo.	\$0.00	2.3	\$0.00
Weston, Zachary	Review the Company's worthless stock deduction memo with tax position.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/15/2025				
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), M. Sciano (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.9	\$0.00
Weston, Zachary	Discussion with C. McConnachie, B. Vineyard (Deloitte) regarding going concern consultation as a result of bankruptcy proceedings.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss question on documentation for operating expenses.	\$0.00	0.3	\$0.00
Weston, Zachary	Review version 5 of the draft financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Review American Freight March 2025 trial balance for subsequent events.	\$0.00	1.2	\$0.00
04/16/2025				
Bellora, Brandon	Calculated lease addition selections from support received from client.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi (Deloitte), S. Hardeep, J Buckley (American Freight) to discuss open testing items and support to complete substantive testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano, M. Parodi (Deloitte), C. Matuska, S. Hardeep, A. Mondlak, J. Buckley (American Freight) to review Accounts Payable and Accrued Expenses testing selections and support.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update Vitamin Shoppe impairment analytic for right of use asset considerations.	\$0.00	3.0	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	1.0	\$0.00
Carrasco, Diana	Test the 2024 deferred tax provision.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review the financial close and reporting risk assessment.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Collins, Mikaela	Review lease confirmations by inspecting draft emails prepared by B. Bellora (Deloitte).	\$0.00	0.6	\$0.00
Collins, Mikaela	Review American Freight lease risk assessment analytics.	\$0.00	1.1	\$0.00
Collins, Mikaela	Address notes within the Vitamin Shoppe lease risk assessment analytics.	\$0.00	0.7	\$0.00
Collins, Mikaela	Address notes within Vitamin Shoppe lease testing.	\$0.00	0.8	\$0.00
Collins, Mikaela	Call with Z. Weston (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Cronin, Carl	Review consultation on going concern reporting conclusion.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the subsequent events template for any 2025 events we considered in 2024 audit.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the subsequent disbursements sampling tab in the Franchise Group Accrued Expense testing workpaper.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the Summary of Alerts workpaper to include the most up-to-date practice and financial reporting alerts as of April 2025.	\$0.00	1.7	\$0.00
Fitzpatrick, Emily	Update the sampling tab in Vitamin Shoppe Accounts Payable and Accrued Expense testing to break out the sampling calculations into 4 separate calculations.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Close notes in the group audit scoping considerations memo.	\$0.00	0.4	\$0.00
Holman, Cheryl	Finalize review PSP Franchising LLC 2024 Financial Statements.	\$0.00	0.1	\$0.00
Holman, Cheryl	Finalize review WNW Franchising LLC 2024 Financial Statements.	\$0.00	0.1	\$0.00
Holman, Cheryl	Finalize review Pet Supplies Plus LLC National Advertising Fund of Pet Supplies Plus Financial Statements.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Keast, Elizabeth	Meeting with K. Lassey, L. Neumann (Deloitte) to discuss status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.5	\$0.00
Lassey, Katherine	Meeting with E. Keast, L. Neumann (Deloitte) to discuss status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.5	\$0.00
Lassey, Katherine	Close notes in wag n wash Franchising cash flow statement.	\$0.00	0.9	\$0.00
Lassey, Katherine	Prepare National Advertising Fund statements for issuance.	\$0.00	1.1	\$0.00
Lassey, Katherine	Review Wag n Wash Franchising Franchise Disclosure Document.	\$0.00	0.8	\$0.00
Neumann, Logan	Close notes in Pet Supplies Plus Franchising Financial Statement tie-out.	\$0.00	1.5	\$0.00
Neumann, Logan	Tie out Wag N' Wash Franchise Disclosure Document.	\$0.00	2.3	\$0.00
Neumann, Logan	Meeting with E. Keast, K. Lassey (Deloitte) to discuss status of Pet Supplies Plus/Wag n Wash Franchising and National Advertising Fund audits and prepare for issuance.	\$0.00	0.5	\$0.00
Neumann, Logan	Close notes in Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	2.6	\$0.00
Neumann, Logan	Close notes in National Advertising Fund Pet Partner Revenue.	\$0.00	0.3	\$0.00
Neumann, Logan	Close notes in Wag N' Wash Financial Statement tie-out.	\$0.00	1.8	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano (Deloitte), C. Matuska, S. Hardeep, A. Mondlak, J. Buckley (American Freight) to review Accounts Payable and Accrued Expenses testing selections and support.	\$0.00	2.0	\$0.00
Parodi, Carlos	Review substantive testing considerations for accounts payable and accrued expenses.	\$0.00	2.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte), H. Singh, J. Buckley, J. Thomas, R. Maietta (Vitamin Shoppe) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	1.3	\$0.00
Parodi, Carlos	Address note within the substantive testing of accounts payable and accrued expenses.	\$0.00	1.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, M. Sciano (Deloitte), S. Hardeep, J Buckley (American Freight) to discuss open testing items and support to complete substantive testing.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	1.3	\$0.00
Sciano, May	Meeting with C. Parodi (Deloitte), H. Singh, J. Buckley, J. Thomas, R. Maietta (Vitamin Shoppe) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora, M. Parodi (Deloitte), C. Matuska, S. Hardeep, A. Mondlak, J. Buckley (American Freight) to review Accounts Payable and Accrued Expenses testing selections and support.	\$0.00	2.0	\$0.00
Sciano, May	Review American Freight accrued expense testing.	\$0.00	1.3	\$0.00
Sciano, May	Organize outstanding requests for Vitamin Shoppe team for outstanding testing to be completed.	\$0.00	0.5	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss summary of misstatements.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Sciano, May	Meeting with B. Bellora, M. Parodi (Deloitte), S. Hardeep, .J Buckley (American Freight) to discuss open testing items and support to complete substantive testing.	\$0.00	0.5	\$0.00
Sciano, May	Organize outstanding requests for American Freight team for outstanding testing to be completed.	\$0.00	0.5	\$0.00
Sciano, May	Continue to clear notes to scoping and risk assessment documentation.	\$0.00	2.3	\$0.00
Sciano, May	Continue to clear notes to scoping and risk assessment documentation.	\$0.00	1.7	\$0.00
Sciano, May	Clear notes to scoping and risk assessment documentation.	\$0.00	2.5	\$0.00
Sciano, May	Clear notes to scoping and risk assessment documentation.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review goodwill analysis.	\$0.00	0.9	\$0.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review Deloitte services tracker and considerations regarding impact on independence related to each service.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Buddy's Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review Pet Supplies Plus Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review American Freight Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review Franchise Group Disclosure Committee checklist.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Vitamin Shoppe Disclosure Committee checklist.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review workpaper documenting American Freight uncorrected and corrected misstatements and conclusions.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review working paper summarizing Board of Directors meetings minutes for fiscal year 2024.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/16/2025				
Weiss, Gregory	Assess 2024 Franchise Group worthless stock deduction.	\$0.00	1.3	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss summary of misstatements.	\$0.00	0.4	\$0.00
Weston, Zachary	Review updates to draft financial statements made by the Company's legal counsel.	\$0.00	0.9	\$0.00
Weston, Zachary	Review summary of misstatements.	\$0.00	0.4	\$0.00
Weston, Zachary	Internal call with M. Collins (Deloitte) to discuss Vitamin Shoppe lease testing.	\$0.00	0.7	\$0.00
Weston, Zachary	Review Vitamin Shoppe lease testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Review draft management representation letter.	\$0.00	1.1	\$0.00
Weston, Zachary	Email J. Goldblatt (Deloitte) information for performing quality reviews.	\$0.00	0.3	\$0.00
Weston, Zachary	Review operating lease risk assessment analytics.	\$0.00	0.6	\$0.00
04/17/2025				
Alano, Michelle	Email M. Parodi (Deloitte) regarding scheduling of fraud specialist closing.	\$0.00	0.3	\$0.00
Alano, Michelle	Review fraud brainstorm workpaper, understand the entity and its environment and fraud risk assessment updates, and key performance indicators workpaper.	\$0.00	1.5	\$0.00
Bellora, Brandon	Update Vitamin Shoppe lease testing to reflect lease rejection information.	\$0.00	3.0	\$0.00
Bellora, Brandon	Update subsidiary reporting package entity level control for support received over Vitamin Shoppe disclosure package.	\$0.00	3.0	\$0.00
Bellora, Brandon	Meeting with E. Fitzpatrick, M. Parodi, M. Collins, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Prepare legal confirmations to external law firms.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	1.0	\$0.00
Carrasco, Diana	Analyze the worthless stock deduction.	\$0.00	1.0	\$0.00
Collins, Mikaela	Address notes within the Vitamin Shoppe Lease testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with B. Bellora, E. Fitzpatrick, M. Parodi, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Collins, Mikaela	Prepare the Vitamin Shoppe Management Representation Letter.	\$0.00	1.2	\$0.00
Collins, Mikaela	Call with Z. Weston (Deloitte) to discuss financial close and reporting risk assessment.	\$0.00	0.4	\$0.00
Collins, Mikaela	Close notes within the long lived asset impairment memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the financial close and reporting risk assessment.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Use the error extrapolation template to assess exception found in the Franchise Group professional fees testing.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Continue to update the financial statement tie-out tool with the most up-to-date financial statement draft.	\$0.00	3.1	\$0.00
Fitzpatrick, Emily	Email to L. Neumann (Deloitte) year-end store count listings for their tie-out procedures.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Update the financial statement tie-out tool with the most up-to-date financial statement draft.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Continued to update the financial statement tie-out tool with the most up-to-date financial statement draft.	\$0.00	2.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss tie-out tool and supporting financial statement tie-out workpapers.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Fitzpatrick, Emily	Meeting with B. Bellora, M. Parodi, M. Collins, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Update pet supplies plus franchising goodwill sensitivity analysis testing.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) goodwill valuation analysis approach with new valuation report.	\$0.00	0.6	\$0.00
Lassey, Katherine	Review tie-out of Pet Supplies Plus Franchise Disclosure Document.	\$0.00	1.1	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Franchise Disclosure Document.	\$0.00	2.7	\$0.00
Neumann, Logan	Continue to tie out Pet Supplies Plus Franchise Disclosure Document.	\$0.00	2.1	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Stand Alone Financial Statement.	\$0.00	3.2	\$0.00
Parodi, Carlos	Review testing results for operating expenses for franchise group corporate.	\$0.00	1.2	\$0.00
Parodi, Carlos	Review fraud specialist testing considerations.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick, M. Collins, M. Sciano (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Parodi, Carlos	Continue reviewing substantive testing of accounts payable and accrued expenses.	\$0.00	0.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Parodi, Carlos	Call with Z. Weston (Deloitte) to discuss Vitamin shoppe accounts payable classification.	\$0.00	0.4	\$0.00
Parodi, Carlos	Review substantive testing of accounts payable and accrued expenses.	\$0.00	3.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Sciano, May	Continue to review documentation of statement of cash flow for management comments.	\$0.00	1.5	\$0.00
Sciano, May	Continue to review documentation of statement of cash flow for management comments.	\$0.00	1.5	\$0.00
Sciano, May	Review documentation of statement of cash flow for management comments.	\$0.00	2.5	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss tie-out tool and supporting financial statement tie-out workpapers.	\$0.00	0.3	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with M. Parodi, Z. Weston (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with B. Bellora, E. Fitzpatrick, M. Parodi, M. Collins (Deloitte) to discuss project wrap up procedures for the financial statement tie-out and sales commission testing.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Review goodwill analysis.	\$0.00	0.9	\$0.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) goodwill valuation analysis approach with new Stout report.	\$0.00	0.6	\$0.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review working paper summarizing uncorrected and corrected misstatements, including omitted disclosure considerations and conclusions.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review working paper documenting Understanding of the Freedom VCM entities including economic environment, strategy, governance and capital structures, regulatory environment.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Vineyard, Bradley	Review Audit Summary memorandum.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss going concern disclosure wording.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss open comments in risk assessment workpapers.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss open comments on the draft financial statements.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss status of substantive testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Review consolidated audit summary memo workpaper.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano (Deloitte) to discuss substantive testing over accounts payable and accrued expenses for Vitamin Shoppe.	\$0.00	0.5	\$0.00
Weston, Zachary	Review definite lived intangible asset risk assessment workpaper.	\$0.00	0.8	\$0.00
Weston, Zachary	Call with M. Parodi (Deloitte) to discuss Vitamin shoppe accounts payable classification.	\$0.00	0.4	\$0.00
Weston, Zachary	Review draft management representation letter.	\$0.00	0.7	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss status of substantive testing.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss open comments on the draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss open comments in risk assessment workpapers.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss going concern disclosure wording.	\$0.00	0.4	\$0.00
Weston, Zachary	Call with M. Collins (Deloitte) to discuss financial close reporting risk assessment.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/17/2025				
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), M. Sciano (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.6	\$0.00
04/18/2025				
Bellora, Brandon	Meeting with Z. Weston, M. Collins, E. Fitzpatrick (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Bellora, Brandon	Update consolidated disclosure committee checklists.	\$0.00	3.1	\$0.00
Bellora, Brandon	Review support for internal audit accounts payable testing template.	\$0.00	3.0	\$0.00
Bergeron, Bailey	Prepare Deferred income tax provision workpaper.	\$0.00	2.0	\$0.00
Blanco, Nidia	Discuss with D. Carrasco (Deloitte) income tax provision, worthless stock deduction, and selections.	\$0.00	0.5	\$0.00
Carrasco, Diana	Review additional support related to the 2024 Franchise Group income tax provision testing.	\$0.00	2.7	\$0.00
Carrasco, Diana	Discuss with N. Blanco (Deloitte) income tax provision, worthless stock deduction, and selections.	\$0.00	0.5	\$0.00
Collins, Mikaela	Document use of auditor specialist considerations over S. Vettese, S. Guihur, P. Srivatsa and S. Bambroo.	\$0.00	1.4	\$0.00
Collins, Mikaela	Document the Buddy's Franchise Disclosure Document Management Representation Letter.	\$0.00	0.7	\$0.00
Collins, Mikaela	Prepare the Buddy's Franchising Disclosure Summary memo.	\$0.00	1.6	\$0.00
Collins, Mikaela	Prepare the record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	1.1	\$0.00
Collins, Mikaela	Review American Freight lease testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Draft the Buddy's Franchise Disclosure Document acknowledgement.	\$0.00	0.4	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/18/2025				
Collins, Mikaela	Meeting with Z. Weston, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Fitzpatrick, Emily	Update the internal information summary tab within the American Freight Sales Commission testing.	\$0.00	1.3	\$0.00
Fitzpatrick, Emily	Update the sampling tab within the American Freight Sales Commission testing.	\$0.00	0.7	\$0.00
Fitzpatrick, Emily	Create a completeness test for the headcount report within the American Freight sales commission expense testing.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Update the American Freight Sales Commission testing per internal audit's testing.	\$0.00	1.6	\$0.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, B. Bellora (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Jindal, Ananya	Work on independence workpaper to finalize the hours worked by engagement team members in FY2025.	\$0.00	2.0	\$0.00
Lassey, Katherine	Review Litigation Memo describing procedures performed over outstanding litigation at Pet Supplies Plus Franchising.	\$0.00	0.5	\$0.00
Neumann, Logan	Close notes in Legal confirmation procedure memo.	\$0.00	0.7	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Stand Alone Financial Statement.	\$0.00	7.4	\$0.00
Parodi, Carlos	Review revenue fraud memo risk assessment.	\$0.00	1.3	\$0.00
Parodi, Carlos	Review Franchise Group financial statement audit group scoping of significant accounts.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review definite lived intangible asset non significant account risk assessment.	\$0.00	3.2	\$0.00
Sciano, May	Review draft financial statements.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/18/2025				
Sciano, May	Respond to comments provided by B. Vineyard (Deloitte) on the Sylvan gain calculation testing.	\$0.00	0.8	\$0.00
Sciano, May	Review management Board of Director meeting minutes for meetings held September 2024 through December 2024.	\$0.00	1.4	\$0.00
Sciano, May	Summarize testing plan for the next week through the end of the audit.	\$0.00	1.0	\$0.00
Vineyard, Bradley	Call with J. Arsenault, E. Seeton (FRG), B. Vineyard (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with J. Arsenault, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Review Vitamin Shoppe disclosure committee questionnaire.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Collins, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the status of substantive testing workpapers.	\$0.00	0.9	\$0.00
Weston, Zachary	Review American Freight disclosure committee questionnaire.	\$0.00	0.4	\$0.00
Weston, Zachary	Review Buddy's disclosure committee questionnaire.	\$0.00	0.4	\$0.00
Weston, Zachary	Email M. Steffens (Deloitte) status of the Pet Supplies Plus franchising audits.	\$0.00	0.6	\$0.00
Weston, Zachary	Review Pet Supplies Plus disclosure committee questionnaire.	\$0.00	0.4	\$0.00
04/19/2025				
Collins, Mikaela	Address notes within the Vitamin Shoppe management representation letter.	\$0.00	0.3	\$0.00
Collins, Mikaela	Research appendix examples to be included within the Franchise Group Inc. management representation letter.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/19/2025				
Collins, Mikaela	Review appendix A, summary of uncorrected misstatements, to be included within the Franchise Group Inc. management representation letter.	\$0.00	0.3	\$0.00
Collins, Mikaela	Address notes within the record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	0.3	\$0.00
Collins, Mikaela	Review the subsidiary reporting package and tie-out review control documentation.	\$0.00	0.6	\$0.00
Collins, Mikaela	Review Franchise Group Inc.'s Leases memo.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Complete the tie-out of the financial statements within the Deloitte tie-out tool.	\$0.00	1.9	\$0.00
Fitzpatrick, Emily	Document the financial statement tie-out control within the audit file.	\$0.00	3.5	\$0.00
Fitzpatrick, Emily	Create the completeness test for the headcount report within the American Freight sales commission expense testing.	\$0.00	1.1	\$0.00
Sciano, May	Review operating expense detailed selections.	\$0.00	2.2	\$0.00
Sciano, May	Continue to review cost of sales cycle based analysis for additional support provided by client.	\$0.00	2.8	\$0.00
Sciano, May	Review cost of sales cycle based analysis for additional support provided by client.	\$0.00	3.2	\$0.00
Sciano, May	Review revenue cycle based analysis for additional support provided by client.	\$0.00	2.5	\$0.00
Vineyard, Bradley	Review Pet Supplies Plus engagement team Audit Summary memo documenting conclusions with respect to the Pet Supplies Plus component audit.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/19/2025				
Vineyard, Bradley	Review summary memo documenting procedures performed related to the issuance of an awareness letter with respect to the inclusion of opinion in a Franchise Disclosure Document for Buddy's.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Vitamin Shoppe engagement team Audit Summary memo documenting conclusions with respect to the Vitamin Shoppe component audit.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review consultation memo documenting factors considered in conclusion as to whether we would be willing to reissue our opinion in a Franchise Disclosure Document for Buddy's.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review documentation related to the direction, supervision, and review of local office teams.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft management representation letter to be received in association with the reissuance of opinion in Buddy's Franchise Disclosure Document.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Review draft Vitamin Shoppe management representation letter.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review draft awareness letter to be issued in association with the reissuance of opinion in Buddy's Franchise Disclosure Document.	\$0.00	0.1	\$0.00
04/20/2025				
Sciano, May	Perform testing on guarantee liability and expense recorded.	\$0.00	2.2	\$0.00
Sciano, May	Continue to test guarantee liability and expense recorded.	\$0.00	1.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Alano, Michelle	Summarize the status of fraud specialist scope of work in advance of fraud specialist closing call on 4/22 and review the management inquiries workpaper.	\$0.00	0.7	\$0.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss documenting internal audit's substantive testing of American Freight Accounts Payable and Accrued Expenses.	\$0.00	0.3	\$0.00
Bellora, Brandon	Address cycle based review notes from Z. Weston (Deloitte) with respect to journal entry selections.	\$0.00	3.7	\$0.00
Bellora, Brandon	Perform reconciliation between rejected leases and store count for lease completeness procedure.	\$0.00	4.0	\$0.00
Bellora, Brandon	Meeting with M. Collins, E. Fitzpatrick, M. Sciano (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00
Bellora, Brandon	Draft franchise group legal confirmations for external law firm.	\$0.00	3.0	\$0.00
Bergeron, Bailey	Call with N. Blanco (Deloitte) regarding deferred income tax workpaper items.	\$0.00	1.0	\$0.00
Bergeron, Bailey	Clear notes on current and deferred income tax testing workpaper.	\$0.00	1.0	\$0.00
Blanco, Nidia	Discuss with G. Weiss, Z. Weston, K. Sieverding, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educates equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Blanco, Nidia	Review provision file & audit scoping.	\$0.00	0.3	\$0.00
Blanco, Nidia	Call with B. Bergeron (Deloitte) regarding deferred income tax workpaper items.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Blanco, Nidia	Review the deferred tax provision workpaper (reviewing rollforward and sampling selections).	\$0.00	0.5	\$0.00
Blanco, Nidia	Review the current tax provision testing workpaper.	\$0.00	1.9	\$0.00
Carrasco, Diana	Analyze the tax implications of the worthless stock deduction.	\$0.00	2.3	\$0.00
Carrasco, Diana	Email K. Winfree (EY) regarding additional support needed for testing of deferred taxes.	\$0.00	0.8	\$0.00
Carrasco, Diana	Discuss with G. Weiss, Z. Weston, K. Sieverding, N. Blanco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Collins, Mikaela	Close notes within the Property, Plant, and Equipment risk assessment.	\$0.00	0.5	\$0.00
Collins, Mikaela	Respond to L. Keast (Deloitte) regarding Pet Supplies plus Lease testing consistency updates.	\$0.00	0.4	\$0.00
Collins, Mikaela	Review financial statement tie out review control.	\$0.00	0.9	\$0.00
Collins, Mikaela	Perform accounting research regarding consultations for franchising disclosure documents for instances in which there is a going concern.	\$0.00	0.7	\$0.00
Collins, Mikaela	Close notes within record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	0.3	\$0.00
Collins, Mikaela	Prepare documentation related to fraud inquiries that were held with J. Arsenault (FRG Controller).	\$0.00	0.8	\$0.00
Collins, Mikaela	Update the Franchise Group audit planning memo.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update appendix regarding passed adjustments for inclusion within the franchise group inc. management representation letter.	\$0.00	0.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Collins, Mikaela	Review American freight lease testing.	\$0.00	1.3	\$0.00
Collins, Mikaela	Clear notes within the American freight lease testing.	\$0.00	0.7	\$0.00
Collins, Mikaela	Close notes within the subsidiary reporting package review control.	\$0.00	0.3	\$0.00
Collins, Mikaela	Email L. Keast (Deloitte) regarding consistency updates for Pet supplies Plus lease testing.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with E. Fitzpatrick, M. Sciano, B. Bellora (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano (Deloitte) to discuss open review notes on American Freight Sales Commission Testing.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Prepare the Accounts Receivable footnote tab in the financial statement footnote tie-out workpaper.	\$0.00	2.8	\$0.00
Fitzpatrick, Emily	Meeting with M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Prepare the restricted cash tab in the footnote tie-out workpaper.	\$0.00	1.4	\$0.00
Fitzpatrick, Emily	Download bankruptcy-related rent claims for the Conn's Lease Analysis.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Address notes in the American Freight Sales Commission Expense testing workpaper.	\$0.00	0.6	\$0.00
Fitzpatrick, Emily	Close notes in the American Freight sales commission expense testing.	\$0.00	2.5	\$0.00
Lassey, Katherine	Email M. Steffens, L. Keast, K. Lassey (Deloitte) regarding management representation letters and issuance of franchising audits.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Lassey, Katherine	Meeting with K. Barrett (Asst. Controller), A. Vecchioni (Technical Accounting Manager) regarding overall status for Franchising audits.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	3.9	\$0.00
Parodi, Carlos	Continue reviewing accounts payable and accruals testing.	\$0.00	2.2	\$0.00
Parodi, Carlos	Review year-end tax provision control.	\$0.00	1.2	\$0.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss documenting internal audit's substantive testing of American Freight Accounts Payable and Accrued Expenses.	\$0.00	0.3	\$0.00
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with Z. Weston (Deloitte) to discuss review notes in the audit testing.	\$0.00	0.6	\$0.00
Sciano, May	Meeting with E. Fitzpatrick (Deloitte) to discuss open review notes on American Freight Sales Commission Testing.	\$0.00	0.8	\$0.00
Sciano, May	Review American Freight sales commission testing from internal audit.	\$0.00	1.0	\$0.00
Sciano, May	Continue to test guarantee liability and expense recorded.	\$0.00	1.3	\$0.00
Sciano, May	Perform testing on guarantee liability and expense recorded.	\$0.00	2.5	\$0.00
Sciano, May	Review American Freight Accounts Payable and Accrued Expense testing.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with M. Collins, E. Fitzpatrick, B. Bellora (Deloitte) to discuss financial statement tie-out and American Freight Accounts Payable/Accrued Expense testing.	\$0.00	0.3	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Sieverding, Keith	Discuss with G. Weiss, Z. Weston, N. Blanco, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Sieverding, Keith	Review Conns worthless stock deduction memo.	\$0.00	1.1	\$0.00
Steffens, Marilyn	Review Pet Supplies Plus franchising franchise disclosure document.	\$0.00	1.4	\$0.00
Vineyard, Bradley	Review Cyber Security Risk Assessment memorandum included in the audit working papers.	\$0.00	0.4	\$0.00
Weiss, Gregory	Discuss with Z. Weston, K. Sieverding, N. Blanco, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Weston, Zachary	Review American Freight accounts payable testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Respond to review notes in the financial statements left by B. Vineyard (Deloitte)	\$0.00	0.6	\$0.00
Weston, Zachary	Review version 7 of the financial statements.	\$0.00	1.8	\$0.00
Weston, Zachary	Discuss with G. Weiss, K. Sieverding, N. Blanco, D. Carrasco (Deloitte) the income tax considerations of the worthless stock deduction with respect to Educate's equity in Conns, as well as the Company's reasonable basis position.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with M. Sciano (Deloitte) to discuss review notes in the audit testing.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/21/2025				
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
04/22/2025				
Alano, Michelle	Meet with B. Vineyard, Z. Weston, S. Hussain, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Bellora, Brandon	Document fluctuations in sales and cost of sales through significant related accounts using transaction analysis.	\$0.00	4.0	\$0.00
Bellora, Brandon	Address journal entry review notes regarding user count analysis.	\$0.00	4.0	\$0.00
Bellora, Brandon	Add Deloitte considerations to American Freight internal audit testing of Accounts Payable and Accrued Expense testing.	\$0.00	3.5	\$0.00
Bergeron, Bailey	Discuss with N. Blanco, D. Carrasco (Deloitte) testing and additional requests for deferred income tax testing selections.	\$0.00	0.5	\$0.00
Blanco, Nidia	Continue working on the deferred expense testing workpaper.	\$0.00	1.8	\$0.00
Blanco, Nidia	Working on the deferred expense testing workpaper.	\$0.00	4.5	\$0.00
Blanco, Nidia	Discuss with B. Bergeron, D. Carrasco (Deloitte) testing and additional requests for deferred income tax testing selections.	\$0.00	0.5	\$0.00
Carrasco, Diana	Review tax guided risk assessment.	\$0.00	0.3	\$0.00
Carrasco, Diana	Review deferred tax workpaper for the 2024 Franchise Group audit.	\$0.00	6.0	\$0.00
Carrasco, Diana	Discuss with N. Blanco, B. Bergeron (Deloitte) testing and additional requests for deferred income tax testing selections.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/22/2025				
Cavone, Rocsanna	Prepare Buddy's Tradename valuation testing.	\$0.00	1.0	\$0.00
Collins, Mikaela	Prepare the franchise group inc. leadsheet.	\$0.00	2.2	\$0.00
Collins, Mikaela	Review the Franchise Group disclosure committee control testing.	\$0.00	0.9	\$0.00
Collins, Mikaela	Review American freight lease testing.	\$0.00	0.8	\$0.00
Collins, Mikaela	Review the bias in accounting estimates workpaper.	\$0.00	1.2	\$0.00
Collins, Mikaela	Close notes within record of consultation memo regarding Buddy's Franchising Disclosure Document.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update store count considerations included within operating expense testing.	\$0.00	0.3	\$0.00
Hussain, Sofia	Meet with B. Vineyard, Z. Weston, M. Alano, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Hussain, Sofia	Review workpapers related to management override and fraud specialist procedures.	\$0.00	2.5	\$0.00
Lassey, Katherine	Discussion with M. Steffens (Deloitte) to close notes in Pet Supplies Plus Franchising Franchise Disclosure Document tie out.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review accounts payable and accruals substantive testing review notes.	\$0.00	0.7	\$0.00
Parodi, Carlos	Review status of open areas to be tested within the financial statements for team delegation.	\$0.00	0.6	\$0.00
Parodi, Carlos	Review accounts payable and accruals substantive testing review notes.	\$0.00	2.0	\$0.00
Parodi, Carlos	Review American Freight sales commission substantive testing.	\$0.00	2.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/22/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing performed for American Freight sales commission.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meet with B. Vineyard, Z. Weston, M. Alano, S. Hussain (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Sciano, May	Review operating expense detail testing for franchise group professional fees.	\$0.00	3.8	\$0.00
Sciano, May	Continue to review operating expense detail testing for franchise group professional fees.	\$0.00	1.0	\$0.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing performed for American Freight sales commission.	\$0.00	0.5	\$0.00
Sciano, May	Review franchise group accounts payable and accrued expense testing.	\$0.00	1.2	\$0.00
Steffens, Marilyn	Discussion with K. Lassey (Deloitte) to close notes in Pet Supplies Plus Franchising Franchise Disclosure Document tie out.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Meet with Z. Weston, M. Alano, S. Hussain, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte), A. Kaminsky (Franchise Group) to perform management fraud inquiry procedures.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review final internal control deficiency evaluation for American Freight component.	\$0.00	0.1	\$0.00
Weiss, Gregory	Review income tax provision and worthless stock deduction for the year ended December 2024 of Franchise Group.	\$0.00	2.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/22/2025				
Weston, Zachary	Review Vitamin Shoppe accounts payable testing.	\$0.00	1.3	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte), A. Kaminsky (Franchise Group) to perform management fraud inquiry procedures.	\$0.00	0.5	\$0.00
Weston, Zachary	Review the Buddy's Franchise Disclosure Document acknowledgement letter.	\$0.00	0.4	\$0.00
Weston, Zachary	Review the Buddy's Franchise Disclosure Document management representation letter.	\$0.00	0.3	\$0.00
Weston, Zachary	Review the Buddy's Franchise Disclosure Document summary memo.	\$0.00	0.3	\$0.00
Weston, Zachary	Meet with B. Vineyard, M. Alano, S. Hussain, C. Parodi (Deloitte) to discuss closing remarks over involvement of fraud specialists, primarily focused on specialist review of journal entry testing.	\$0.00	0.5	\$0.00
Weston, Zachary	Review the draft cash flow statement.	\$0.00	1.8	\$0.00
04/23/2025				
Alano, Michelle	Continue to draft fraud specialist summary memo that summarizes procedures performed by the fraud and forensic specialist group.	\$0.00	0.5	\$0.00
Alano, Michelle	Draft fraud specialist summary memo that summarizes the procedures performed by the fraud & forensic specialist group.	\$0.00	0.6	\$0.00
Bellora, Brandon	Meeting with C. Matuska (American freight) for accounts payable and accrued expense selections.	\$0.00	2.0	\$0.00
Bellora, Brandon	Update disclosure committee control for private audit year end considerations.	\$0.00	2.5	\$0.00
Bellora, Brandon	Update subsidiary reporting package control for year end considerations.	\$0.00	3.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/23/2025				
Blanco, Nidia	Work on the deferred expense testing workpaper (updating Right of Use Asset & Fixed asset testing tickmarks per support provided by third party).	\$0.00	0.7	\$0.00
Blanco, Nidia	Work on the deferred expense testing workpaper.	\$0.00	3.9	\$0.00
Blanco, Nidia	Continue to work on the deferred expense testing workpaper.	\$0.00	3.0	\$0.00
Blanco, Nidia	Discuss with D. Carrasco (Deloitte) deferred testing approach, documentation for deferred income tax selections, and identified variances.	\$0.00	0.6	\$0.00
Carrasco, Diana	Discuss with N. Blanco (Deloitte) deferred testing approach, documentation for deferred income tax selections, and identified variances.	\$0.00	0.6	\$0.00
Carrasco, Diana	Review tax guided risk assessments for updated tax provision.	\$0.00	0.8	\$0.00
Carrasco, Diana	Analyze the additional support supporting the deferred tax items selected for testing.	\$0.00	5.7	\$0.00
Collins, Mikaela	Update franchise group inc. leadsheet.	\$0.00	0.8	\$0.00
Holman, Cheryl	Finalize two documents Pet Supplies Plus Franchising 2024 Consent and Wag n Wash Franchising 2024 Consent.	\$0.00	0.1	\$0.00
Lassey, Katherine	Address notes in Pet Supplies Plus Franchising Consents.	\$0.00	0.2	\$0.00
Neumann, Logan	Close notes in Pet Supplies Plus Franchise Disclosure Document tie-out.	\$0.00	2.1	\$0.00
Neumann, Logan	Close notes in Wag N' Wash Franchise Disclosure Document tie-out.	\$0.00	2.6	\$0.00
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	3.4	\$0.00
Parodi, Carlos	Continue reviewing accounts payable and accruals testing.	\$0.00	0.8	\$0.00
Sciano, May	Update statement of cash flows workpaper based on new draft received from management.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/23/2025				
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
Sciano, May	Review American Freight Accounts Payable and Accrued Expense testing.	\$0.00	2.0	\$0.00
Sciano, May	Review American Freight Accounts Payable and Accrued Expense testing.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review of Wag n Wash Franchising franchise disclosure document.	\$0.00	0.8	\$0.00
Weiss, Gregory	Review deferred tax balances for 2024 Franchise Group income tax provision.	\$0.00	1.2	\$0.00
Weiss, Gregory	Review permanent book/tax adjustments for 2024 Franchise Group income tax provision.	\$0.00	2.3	\$0.00
Weston, Zachary	Email J. Goldblatt (Deloitte) to discuss the quality review of financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Review Franchise Group accounts payable testing.	\$0.00	0.7	\$0.00
Weston, Zachary	Review American Freight journal entry summary of cycle based testing.	\$0.00	1.1	\$0.00
Weston, Zachary	Review American Freight revenue testing.	\$0.00	1.8	\$0.00
Weston, Zachary	Review American Freight cost of sales testing.	\$0.00	1.9	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss outstanding financial statement requests needed to complete audit.	\$0.00	0.5	\$0.00
04/24/2025				
Bellora, Brandon	Update American freight lease substantive analytical procedures for updated store count considerations.	\$0.00	4.0	\$0.00
Bergeron, Bailey	Update income tax testing for Franchise Group provision.	\$0.00	3.5	\$0.00
Blanco, Nidia	Update the deferred expense testing workpaper for the state related selections.	\$0.00	2.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Blanco, Nidia	Work on the deferred expense testing workpaper.	\$0.00	3.5	\$0.00
Boyle, Matthew	Call with G. Weiss, K. Sieverding (Deloitte) to discuss approach towards auditing worthless stock deduction by Franchise Group.	\$0.00	0.6	\$0.00
Boyle, Matthew	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, D. Carrasco, Z. Weston, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Boyle, Matthew	Meeting with G. Weiss (Deloitte) to discuss Franchise Group worthless stock deduction position in 2024.	\$0.00	0.3	\$0.00
Boyle, Matthew	Read Conns worthless stock deduction memo in preparation.	\$0.00	0.4	\$0.00
Brodsky, Michael	Email M. Brodsky, B. Vineyard, Z. Weston (Deloitte) regarding closing remarks over review of journal entry testing.	\$0.00	0.5	\$0.00
Carrasco, Diana	Prepare the tax summary memo that summarizes the procedures performed by the Tax Specialist team.	\$0.00	5.2	\$0.00
Carrasco, Diana	Review tax guided risk assessment analytic.	\$0.00	0.3	\$0.00
Carrasco, Diana	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, Z. Weston, M. Boyle, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Collins, Mikaela	Update American freight lease testing.	\$0.00	0.8	\$0.00
Collins, Mikaela	Review external lease confirmation received from Young Conaway.	\$0.00	0.2	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte) to discuss notes on operating lease testing workpaper.	\$0.00	0.9	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Goldblatt, Joel	Review management's materiality assessment of issues in their financial statements, assess misstatements and understanding the entity.	\$0.00	0.8	\$0.00
Goldblatt, Joel	Review draft financial statements.	\$0.00	0.8	\$0.00
Goldblatt, Joel	Continue to review draft financial statements.	\$0.00	0.8	\$0.00
Goldblatt, Joel	Continue to review draft financial statements.	\$0.00	0.4	\$0.00
Goldblatt, Joel	Review scoping, planning & summary memo.	\$0.00	0.5	\$0.00
Goldblatt, Joel	Meeting with Z. Weston (Deloitte) to discuss the quality review of financial statements.	\$0.00	0.6	\$0.00
Goldblatt, Joel	Review management representation letters.	\$0.00	0.3	\$0.00
Goldblatt, Joel	Review management's materiality assessment of issues in their financial statements.	\$0.00	0.4	\$0.00
Jones, Brandon	Review pre-issuance documents for Pet Supplies Plus Franchising.	\$0.00	7.6	\$0.00
Jones, Brandon	Review pre-issuance documents for Wag n Wash Franchising.	\$0.00	7.6	\$0.00
Jones, Brandon	Review pre-issuance documents for National Advertising Fund.	\$0.00	7.6	\$0.00
Jones, Brandon	Review audit summary memo.	\$0.00	7.6	\$0.00
Jones, Brandon	Review management representation letter.	\$0.00	7.6	\$0.00
Murphy, Grace	Research whether Conn's has filed net operating loss (NOL) orders.	\$0.00	0.8	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Consolidated financial statement.	\$0.00	8.1	\$0.00
Parodi, Carlos	Continue reviewing accounts payable and accruals testing.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review sales commission testing.	\$0.00	1.1	\$0.00
Parodi, Carlos	Review accounts payable and accruals substantive testing review notes.	\$0.00	2.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Parodi, Carlos	Review accounts payable and accruals testing.	\$0.00	2.9	\$0.00
Parodi, Carlos	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of our audit report.	\$0.00	0.5	\$0.00
Sciano, May	Review supporting documentation to assess accounting treatment of accrued expense classification.	\$0.00	0.5	\$0.00
Sciano, May	Meeting with Z. Weston, C. Parodi (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of our audit report.	\$0.00	0.5	\$0.00
Sieverding, Keith	Call with G. Weiss, M. Boyle (Deloitte) to discuss approach towards auditing worthless stock deduction by Franchise Group.	\$0.00	0.6	\$0.00
Sieverding, Keith	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, D. Carrasco, Z. Weston, M. Boyle (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Clear notes on the Pet Supplies Plus franchising franchise disclosure document.	\$0.00	0.5	\$0.00
Steffens, Marilyn	Prepare predecessor auditor representation letter.	\$0.00	1.1	\$0.00
Vineyard, Bradley	Review resolution of review notes on Franchise Group management-prepared memo with respect to Impairment considerations.	\$0.00	0.2	\$0.00
Weiss, Gregory	Meeting with M. Boyle (Deloitte) to discuss Franchise Group worthless stock deduction position in 2024.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/24/2025				
Weiss, Gregory	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), D. Carrasco, Z. Weston, M. Boyle, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00
Weiss, Gregory	Call with K. Sieverding, M. Boyle (Deloitte) to discuss approach towards auditing worthless stock deduction by Franchise Group.	\$0.00	0.6	\$0.00
Weston, Zachary	Review cash flow testing documentation.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with M. Collins (Deloitte) to discuss notes on operating lease testing workpaper.	\$0.00	0.9	\$0.00
Weston, Zachary	Meeting with M. Sciano, C. Parodi (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of our audit report.	\$0.00	0.5	\$0.00
Weston, Zachary	Meeting with J. Goldblatt (Deloitte) to discuss the quality review of financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Review management representation letter.	\$0.00	0.8	\$0.00
Weston, Zachary	Respond to review notes on financial statements left by quality reviewer, J. Goldblatt (Deloitte).	\$0.00	0.7	\$0.00
Weston, Zachary	Review updates to Company's lease guarantee memo.	\$0.00	0.6	\$0.00
Weston, Zachary	Review version 10 of the draft financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Discuss with E. Seeton (Franchise Group), D. Wagler, H. Tucker, B. Korbitt, K. Winfree (EY), G. Weiss, D. Carrasco, M. Boyle, K. Sieverding (Deloitte) the Company's tax position with regard to the Conn's worthless stock.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Bellora, Brandon	Tie out financial statement draft version 10 to substantive testing.	\$0.00	2.5	\$0.00
Bellora, Brandon	Meeting with M. Sciano, E. Fitzpatrick, C. Parodi (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Bellora, Brandon	Call with M. Sciano, E. Fitzpatrick (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Bellora, Brandon	Tie out financial statement draft version 9 to substantive testing.	\$0.00	3.2	\$0.00
Bellora, Brandon	Update legal procedures memo for received legal confirmation.	\$0.00	2.0	\$0.00
Bergeron, Bailey	Updated deferred expense testing workpaper.	\$0.00	4.0	\$0.00
Blanco, Nidia	Revise deferred workpaper.	\$0.00	3.0	\$0.00
Boyle, Matthew	Draft follow-up questions to K. Winfree (E&Y) related to Conn's worthless stock deduction.	\$0.00	1.6	\$0.00
Carrasco, Diana	Review the 2024 Franchise Group goodwill (Component 1) deferred tax liability.	\$0.00	4.7	\$0.00
Carrasco, Diana	Review the 2024 Franchise Group Component 2 goodwill impairment permanent book/tax difference.	\$0.00	3.4	\$0.00
Collins, Mikaela	Close notes within the leases memo.	\$0.00	0.7	\$0.00
Collins, Mikaela	Call with Z. Weston (Deloitte) to discuss notes on the leases memo.	\$0.00	0.5	\$0.00
Collins, Mikaela	Review external confirmation received from external law firm.	\$0.00	0.3	\$0.00
Collins, Mikaela	Meeting with Z. Weston (Deloitte) to discuss notes on leases memo.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update the franchise group inc. leadsheet to include testing references for in scope testing areas.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the financial statement footnote tie-out workpaper with current year footnote support.	\$0.00	3.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Fitzpatrick, Emily	Meeting with M. Sciano, C. Parodi, B. Bellora (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Call with B. Bellora, M. Sciano (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Continue to update the financial statement footnote tie-out workpaper with current year footnote support.	\$0.00	3.7	\$0.00
Goldblatt, Joel	Review Franchise Group Management Representation Letter.	\$0.00	0.4	\$0.00
Holman, Cheryl	Finalize document "Reissuance_of_Auditors_Reports"	\$0.00	0.1	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus financial statements.	\$0.00	7.8	\$0.00
Parodi, Carlos	Review comparison of current year versus prior year franchise group management representation letter.	\$0.00	0.7	\$0.00
Parodi, Carlos	Meeting with M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Parodi, Carlos	Call with M. Collins (Deloitte) to discuss notes on the leases memo.	\$0.00	0.5	\$0.00
Parodi, Carlos	Review scoping for trial balance updates for components.	\$0.00	1.6	\$0.00
Sciano, May	Meeting with E. Fitzpatrick, C. Parodi, B. Bellora (Deloitte) to discuss the tie-out and related financial statement footnote tie-out workpaper.	\$0.00	0.3	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG) to discuss open questions on the financial statements.	\$0.00	0.3	\$0.00
Sciano, May	Perform financial statement tie out procedures.	\$0.00	1.3	\$0.00
Sciano, May	Call with B. Bellora, E. Fitzpatrick (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Sciano, May	Call with Z. Weston (Deloitte) to discuss open discussion points to financial statement disclosures.	\$0.00	0.7	\$0.00
Sciano, May	Summarize management's related party relationships to assess disclosure in the financial statements.	\$0.00	1.8	\$0.00
Sciano, May	Summarize management's related party relationships to assess disclosure in the financial statements.	\$0.00	0.8	\$0.00
Sieverding, Keith	Review draft list of information questions in support of worthless stock deduction.	\$0.00	0.8	\$0.00
Steffens, Marilyn	Review final consent for Pet Supplies Plus franchising.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Call with J. Arsenault, E. Seeton (FRG), Z. Weston (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Call with Z. Weston (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review draft Management Representation Letter for Franchise Group Inc. which is a required communication from management to the auditor regarding representations that are included in the financial statements.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Review Young Conaway legal letter response.	\$0.00	0.1	\$0.00
Weiss, Gregory	Review 12/2024 Franchise Group income tax provision audit working papers.	\$0.00	1.2	\$0.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss open discussion points to financial statement disclosures.	\$0.00	0.7	\$0.00
Weston, Zachary	Update cash flow testing documentation.	\$0.00	1.0	\$0.00
Weston, Zachary	Continue to update cash flow testing documentation.	\$0.00	1.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/25/2025				
Weston, Zachary	Update management representation letter.	\$0.00	0.7	\$0.00
Weston, Zachary	Update workpaper documenting fraud inquiries of management.	\$0.00	1.1	\$0.00
Weston, Zachary	Call with J. Arsenault, E. Seeton (FRG), B. Vineyard (Deloitte) to discuss open items in the draft financial statements.	\$0.00	0.5	\$0.00
Weston, Zachary	Call with J. Arsenault, E. Seeton (FRG) to discuss open items in the draft financial statements.	\$0.00	1.3	\$0.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss audit status including the listing of open items to be completed before the issuance of audit report.	\$0.00	0.5	\$0.00
Weston, Zachary	Finalize going concern consultation documentation.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Collins (Deloitte) to discuss notes on leases memo.	\$0.00	0.4	\$0.00
04/26/2025				
Carrasco, Diana	Tie out the tax workpapers to updated draft of the financial statements.	\$0.00	4.7	\$0.00
Neumann, Logan	Tie out Pet Supplies Plus Consolidated financial statement.	\$0.00	4.7	\$0.00
Sciano, May	Summarize management's related party relationships to assess disclosure in the financial statements.	\$0.00	1.8	\$0.00
Vineyard, Bradley	Review draft Buddy's Franchise Disclosure Document to be filed after the issuance of the financial statements.	\$0.00	1.2	\$0.00
04/27/2025				
Bergeron, Bailey	Workpaper preparation for current income tax workpaper, clear comments to testing items.	\$0.00	2.0	\$0.00
Carrasco, Diana	Update deferred tax workpaper for testing of federal and state net operating loss selection.	\$0.00	3.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/27/2025				
Carrasco, Diana	Update the deferred tax workpaper for the analysis related to the valuation allowance.	\$0.00	5.2	\$0.00
Collins, Mikaela	Document legal procedures memo to explain information obtained from legal confirmations received from external counsel.	\$0.00	1.1	\$0.00
Collins, Mikaela	Close notes within the legal memo regarding legal cases and legal reserve balances.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Update documentation in equity testing workpaper.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Update documentation in analysis of misstatements template.	\$0.00	1.2	\$0.00
Vineyard, Bradley	Review final draft of the consolidated financial statements.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review updated working paper documenting a summary of Board of Director minutes including an update with a summary of meeting that have occurred for which there are no current drafts of minutes.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss comments in the draft financial statements.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss remaining open requests from the Company to complete audit.	\$0.00	0.1	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss testing of the Sylvan gain.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss testing of the cash flow statement.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Review working paper summarizing testing procedures performed with respect to legal inquiries and related accruals.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review working paper documenting Franchise Group internal control deficiency evaluation and conclusions.	\$0.00	0.1	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/27/2025				
Vineyard, Bradley	Review working paper documenting Pet Supplies Plus internal control deficiency evaluation and conclusions.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting Pet Supplies Plus uncorrected misstatements evaluation and conclusions.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting engagement teams' assessment of independence for personnel participating in the audit engagement.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review management's draft Income Tax Summary Memo detailing significant tax considerations made with respect to the calculation of the income tax provision.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review finalization of Sylvan gain testing workpaper which addressed previous questions and comments on conclusions therein.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss testing of the cash flow statement.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss testing of the Sylvan gain.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss remaining open requests from the Company to complete audit.	\$0.00	0.1	\$0.00
Weston, Zachary	Review legal testing procedures memo.	\$0.00	0.7	\$0.00
Weston, Zachary	Review changes between draft 10 and draft 11 of the financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss comments in the draft financial statements.	\$0.00	0.3	\$0.00
Weston, Zachary	Update management representation letter for Franchise Group, Inc. audit	\$0.00	0.4	\$0.00
Weston, Zachary	Update documentation for fraud inquiries of management.	\$0.00	0.7	\$0.00
Weston, Zachary	Update documentation on testing the lease guarantee.	\$0.00	1.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/27/2025				
Weston, Zachary	Clear notes from American Freight revenue testing.	\$0.00	1.6	\$0.00
Weston, Zachary	Review the cash flow statement testing.	\$0.00	1.6	\$0.00
04/28/2025				
Alano, Michelle	Clear notes in journal entry testing workpapers.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update scoping and testing strategy to match group audit scoping.	\$0.00	1.0	\$0.00
Bellora, Brandon	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Bellora, Brandon	Update identification of significant accounts workspace to match group audit scoping.	\$0.00	1.0	\$0.00
Bellora, Brandon	Address notes within Journal Entry testing for management override.	\$0.00	2.0	\$0.00
Bellora, Brandon	Tie out financial statement draft to tie out application.	\$0.00	2.0	\$0.00
Bellora, Brandon	Consolidate trial balances within the trial balance library.	\$0.00	4.0	\$0.00
Bellora, Brandon	Call with M. Sciano (Deloitte) to discuss cost of sales cycle based analysis for American Freight.	\$0.00	0.8	\$0.00
Bellora, Brandon	Call with M. Sciano (Deloitte) to discuss revenue cycle-based analysis for American Freight.	\$0.00	0.6	\$0.00
Bergeron, Bailey	Updated Franchise Group income tax provision testing.	\$0.00	4.0	\$0.00
Blanco, Nidia	Review documentation for Goodwill & goodwill impairment testing.	\$0.00	0.4	\$0.00
Blanco, Nidia	Add deferred expense tie out to deferred testing workpaper for federal and state expense split.	\$0.00	0.5	\$0.00
Blanco, Nidia	Add sign offs to tax testing workpapers & memo.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Carrasco, Diana	Discussion with Z. Weston, B. Vineyard (Deloitte) regarding the income tax testing procedures and financial footnote disclosure.	\$0.00	1.1	\$0.00
Carrasco, Diana	Update the tax workpapers for the new tax provision.	\$0.00	1.2	\$0.00
Carrasco, Diana	Assess the responses related to inquiries regarding timing of the worthless stock deduction for federal income tax purposes.	\$0.00	2.7	\$0.00
Carrasco, Diana	Audit the 2024 Franchise Group interest expense carryforward deferred tax asset.	\$0.00	4.6	\$0.00
Collins, Mikaela	Review audit scoping of accounts that are in scope checking accounts have been tested.	\$0.00	1.8	\$0.00
Collins, Mikaela	Prepare testing over Pet Supplies Plus operating expenses.	\$0.00	1.1	\$0.00
Collins, Mikaela	Review audit scoping of accounts that are in scope checking accounts have been tested.	\$0.00	2.1	\$0.00
Collins, Mikaela	Review company's management review of income tax provision control.	\$0.00	0.4	\$0.00
Collins, Mikaela	Update documentation within the legal summary memo.	\$0.00	0.7	\$0.00
Collins, Mikaela	Update franchise group leadsheet based on updated amounts.	\$0.00	1.1	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Collins, Mikaela	Prepare record of issuance for the audit planning deliverable.	\$0.00	0.5	\$0.00
Collins, Mikaela	Prepare record of issuance for the Buddy's franchise disclosure document.	\$0.00	0.4	\$0.00
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss team tasks to be completed today before issuance of final financial statements.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Fitzpatrick, Emily	Update the footnote tie-out workpaper with financial statement draft numbers.	\$0.00	1.8	\$0.00
Fitzpatrick, Emily	Update audit team's comments on the financial statement draft per draft sent by J. Arsenault, client contact.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Analyze financials within the tie-out tool per financial statement draft provided by client contact, J. Arsenault.	\$0.00	3.0	\$0.00
Fitzpatrick, Emily	Meeting with M. Collins, Z. Weston, B. Bellora, and M. Parodi (all Deloitte) to discuss final items within the audit file to be completed before filing.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Add tickmark to the financial statement tie-out the sale of American Freight inventory at year-end.	\$0.00	0.2	\$0.00
Fitzpatrick, Emily	Review policy cards within the audit file to see if any had deleted workpaper references.	\$0.00	1.4	\$0.00
Goldblatt, Joel	Meeting with Z. Weston, J. Goldblatt, B. Vineyard (Deloitte) to discuss status of the audit and financial statements.	\$0.00	0.6	\$0.00
Keast, Elizabeth	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, K. Lassey (Deloitte) regarding overall audit status for Pet Supplies Plus consolidated audit.	\$0.00	0.5	\$0.00
Keast, Elizabeth	Review communication to management on results of pet supplies plus consolidated standalone audit.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update documentation in pet supplies plus equity testing workpaper.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Draft pet supplies plus standalone management representation letter.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update documentation in revenue journal entries risk assessment memo.	\$0.00	0.7	\$0.00
Keast, Elizabeth	Update documentation within lease asset testing workpaper.	\$0.00	0.4	\$0.00
Keast, Elizabeth	Update leadsheet documentation to tie-out to financial statements.	\$0.00	1.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Keast, Elizabeth	Review memo documenting review of management's expert - Tax provider.	\$0.00	0.3	\$0.00
Keast, Elizabeth	Document component management representation letter.	\$0.00	1.3	\$0.00
Lassey, Katherine	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), M. Steffens, L. Keast (Deloitte) regarding overall audit status for Pet Supplies Plus consolidated audit.	\$0.00	0.5	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Organize outstanding requests with management to be completed for the day to issue financial statements.	\$0.00	0.7	\$0.00
Sciano, May	Call with B. Bellora (Deloitte) to discuss cost of sales cycle based analysis for American Freight.	\$0.00	0.8	\$0.00
Sciano, May	Call with K. Scholes, J. Arsenault (FRG), Z. Weston (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Sciano, May	Review cash flow updates to the financial statements.	\$0.00	2.2	\$0.00
Sciano, May	Call with M. Collins (Deloitte) to discuss team tasks to be completed today before issuance of final financial statements.	\$0.00	0.4	\$0.00
Sciano, May	Close notes to American Freight revenue testing.	\$0.00	0.5	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Sciano, May	Call with B. Bellora (Deloitte) to discuss revenue cycle based analysis for American Freight.	\$0.00	0.6	\$0.00
Sieverding, Keith	Review third party responses related to position on worthlessness of Conn stock in 2024.	\$0.00	0.4	\$0.00
Steffens, Marilyn	Meeting with A. Block-Belmonte, K. Barrett, A. Vecchioni (client), L. Keast, K. Lassey (Deloitte) regarding overall audit status for Pet Supplies Plus consolidated audit.	\$0.00	0.5	\$0.00
Vineyard, Bradley	Review working paper documenting the Summary Memo related to fraud specialist procedures as part of the audit.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting identification and consideration of events occurring subsequent to December 28, 2024 through the issuance of the financial statements.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review working paper documenting management fraud inquiries.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Call with E. Seeton (Franchise Group) to discuss status of the audit and anticipated timing of the issuance of our audit report subject to completion of remaining open items.	\$0.00	0.4	\$0.00
Vineyard, Bradley	Meeting with Z. Weston, J. Goldblatt, B. Vineyard (Deloitte) to discuss status of the audit and financial statements.	\$0.00	0.6	\$0.00
Vineyard, Bradley	Review signed legal letter received from Franchise Group General Counsel.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review Deloitte internal fair value specialist memorandum regarding fair value assessments and testing of Franchise Group management's specialist value conclusions.	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Vineyard, Bradley	Discussion with Z. Weston, D. Carrasco (Deloitte) regarding the income tax testing procedures and financial statement footnote disclosure.	\$0.00	1.1	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to planning communication to the Board.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to acknowledgment letter for the Buddy's Franchise Disclosure Document filing.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to opinion.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Prepare draft for final proof reads related to reporting communication to the Board.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Discussion with Z. Weston (Deloitte) to discuss remaining requests from management for audit completion.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review draft of the consolidated financial statements.	\$0.00	0.7	\$0.00
Vineyard, Bradley	Review draft of management representation letter.	\$0.00	0.3	\$0.00
Weston, Zachary	Meeting with J. Goldblatt, B. Vineyard (Deloitte) to discuss status of the audit and financial statements.	\$0.00	0.6	\$0.00
Weston, Zachary	Discussion with B. Vineyard (Deloitte) to discuss remaining requests from management for audit completion.	\$0.00	0.3	\$0.00
Weston, Zachary	Discussion with B. Vineyard, D. Carrasco (Deloitte) regarding the income tax testing procedures and financial statement footnote disclosure.	\$0.00	1.1	\$0.00
Weston, Zachary	Email J. Arsenault (Franchise Group) providing comments on version 11 of the financial statements.	\$0.00	0.4	\$0.00
Weston, Zachary	Email J. Arsenault (Franchise Group) comments on financial statement disclosures.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/28/2025				
Weston, Zachary	Review legal letters received for legal testing procedures.	\$0.00	0.7	\$0.00
Weston, Zachary	Review financial statement tie out.	\$0.00	1.2	\$0.00
Weston, Zachary	Prepare documentation in group audit scoping workpaper.	\$0.00	0.4	\$0.00
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss open questions on the financial statements.	\$0.00	0.5	\$0.00
Weston, Zachary	Email K. Scholes (Franchise Group) questions on the March 2025 results for subsequent event testing.	\$0.00	0.4	\$0.00
Weston, Zachary	Email T. McMillan-McWaters (Franchise Group) regarding legal case disclosure in the financial statements.	\$0.00	0.3	\$0.00
Weston, Zachary	Emailed T. McMillan-McWaters (Franchise Group) on status of legal testing procedures.	\$0.00	0.1	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
04/29/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick (Deloitte) to discuss testing references in the footnote tie-out workpaper.	\$0.00	0.4	\$0.00
Bellora, Brandon	Perform tie out of draft financial statements.	\$0.00	2.0	\$0.00
Bellora, Brandon	Tie out financial statement values to underlying footnote support provided by franchise group.	\$0.00	4.0	\$0.00
Bellora, Brandon	Tie out financial statements provided by franchise group to tie out.	\$0.00	2.0	\$0.00
Boyle, Matthew	Review responses from K. Winfree (EY) regarding follow-up questions on Conn's worthless stock deduction.	\$0.00	0.5	\$0.00
Brodsky, Michael	Review fraud related and associated workpapers.	\$0.00	1.0	\$0.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Collins, Mikaela	Continue to review engagement diagnostics issues that were assessed to be archive blockers.	\$0.00	0.6	\$0.00
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Collins, Mikaela	Upload finalized deliverable (audit opinion) into the file.	\$0.00	0.1	\$0.00
Collins, Mikaela	Upload finalized delivery (planning communication to those charged with governance) into the file.	\$0.00	0.1	\$0.00
Collins, Mikaela	Upload finalized delivery (results of the audit communication to those charged with governance) into the file.	\$0.00	0.1	\$0.00
Collins, Mikaela	Review the engagement diagnostics issues that were assessed to be archive blockers.	\$0.00	1.9	\$0.00
Collins, Mikaela	Close notes within the fair value summary memo.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Read the engagement diagnostics quick reference guide in order to revise Franchise Group engagement diagnostics blocking archive.	\$0.00	0.8	\$0.00
Fitzpatrick, Emily	Meeting with B. Bellora (Deloitte) to discuss testing references in the footnote tie-out workpaper.	\$0.00	0.4	\$0.00
Fitzpatrick, Emily	Update the financial statement tie-out to assess numbers within the income tax footnote.	\$0.00	1.0	\$0.00
Goldblatt, Joel	Review Franchise Group audit scoping planning and summary memo.	\$0.00	0.9	\$0.00
Goldblatt, Joel	Review final draft of financial statements.	\$0.00	0.9	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Keast, Elizabeth	Draft pet supplies plus standalone management representation letter.	\$0.00	1.7	\$0.00
Keast, Elizabeth	Tie out of cash flow statement to general ledger.	\$0.00	0.9	\$0.00
Keast, Elizabeth	Update documentation in component management representation letter.	\$0.00	0.6	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Sciano, May	Review tie out procedures on the financial statements.	\$0.00	2.2	\$0.00
Sciano, May	Review American Freight cost of sales testing to add incremental procedures for inventory.	\$0.00	1.5	\$0.00
Vineyard, Bradley	Review draft Buddy's Franchise Disclosure Document including financial statements and audit opinion.	\$0.00	0.8	\$0.00
Vineyard, Bradley	Prepared final Board communications regarding planning, scope, and timing of the audit for distribution.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Prepared final Board communications regarding results of the audit for distribution.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review final audited financial statements including audit opinion for distribution.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Pet Supplies Plus signed management representation letter.	\$0.00	0.3	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Vineyard, Bradley	Review Vitamin Shoppe signed management representation letter.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Franchise Group signed management representation letter.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review final Deloitte tax specialist summary memo documenting the results of testing procedures.	\$0.00	0.4	\$0.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss engagement diagnostics and the financial statement tie-out.	\$0.00	0.3	\$0.00
Weston, Zachary	Review final audit identification of significant accounts.	\$0.00	0.6	\$0.00
Weston, Zachary	Review changes to version 13 of the financial statements.	\$0.00	0.8	\$0.00
Weston, Zachary	Review Franchise Group summary memo.	\$0.00	1.2	\$0.00
Weston, Zachary	Email B. Vineyard (Deloitte) regarding requests from management for audit completion.	\$0.00	0.4	\$0.00
Weston, Zachary	Review final required audit communication to the Board of Directors.	\$0.00	0.2	\$0.00
Weston, Zachary	Review final financial statement opinion.	\$0.00	0.2	\$0.00
Weston, Zachary	Update Vitamin Shoppe management representation letter.	\$0.00	0.1	\$0.00
Weston, Zachary	Sent Franchise Group management representation letter in DocuSign.	\$0.00	0.1	\$0.00
Weston, Zachary	Sent Vitamin Shoppe management representation letter in DocuSign.	\$0.00	0.1	\$0.00
Weston, Zachary	Review tie out of disclosures within the financial statements.	\$0.00	2.4	\$0.00
Weston, Zachary	Review tie out of financial statements.	\$0.00	1.1	\$0.00
Weston, Zachary	Email L. Keats (Deloitte) regarding Pet Supplies Plus management representation letter.	\$0.00	0.1	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/29/2025				
Weston, Zachary	Email B. Vineyard (Deloitte) regarding status of final sign off of audit.	\$0.00	0.5	\$0.00
04/30/2025				
Bellora, Brandon	Meeting with M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Collins, Mikaela	Update Buddy's franchise disclosure document summary memo for additional guidance that was considered.	\$0.00	0.6	\$0.00
Collins, Mikaela	Upload the audit opinion deliverable for the Buddy's franchise disclosure document.	\$0.00	0.1	\$0.00
Collins, Mikaela	Upload the management representation letter for the Buddy's franchise disclosure document.	\$0.00	0.1	\$0.00
Fitzpatrick, Emily	Prepare the Vitamin Shoppe archive accuracy and completeness checklist.	\$0.00	1.0	\$0.00
Fitzpatrick, Emily	Update the post filing audit report change list to include the archive accuracy and completeness checklist.	\$0.00	0.5	\$0.00
Fitzpatrick, Emily	Meeting with M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Fitzpatrick, Emily	Close archive-blocking issues in the engagement diagnostics for the Franchise Group audit file.	\$0.00	2.7	\$0.00
Hecht, Nina	Check Independence and communicating with D. Carrasco (Deloitte) to confirm my availability to work on this client.	\$0.00	0.2	\$0.00
Keast, Elizabeth	Review goodwill risk assessment and testing workpapers in pet supplies plus standalone audit file.	\$0.00	1.6	\$0.00
Keast, Elizabeth	Update property, plant and equipment impairment risk assessment documentation.	\$0.00	2.2	\$0.00
Keast, Elizabeth	Update documentation in equity testing.	\$0.00	0.6	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/30/2025				
Keast, Elizabeth	Update documentation in intercompany journal entry testing workpaper.	\$0.00	1.1	\$0.00
Parodi, Carlos	Prepare archiving procedures for the American Freight component file.	\$0.00	3.6	\$0.00
Parodi, Carlos	Prepare archiving procedures for the Vitamin Shoppe component file.	\$0.00	4.1	\$0.00
Parodi, Carlos	Meeting with M. Sciano, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Parodi, Carlos	Prepare archiving procedures for the American Freight component file.	\$0.00	3.6	\$0.00
Parodi, Carlos	Prepare archiving procedures for the Vitamin Shoppe component file.	\$0.00	4.1	\$0.00
Sciano, May	Meeting with M. Parodi, E. Fitzpatrick, B. Bellora (Deloitte) to discuss the archive accuracy and completeness checklists.	\$0.00	0.3	\$0.00
Vineyard, Bradley	Review Buddy's Franchise Disclosure Document Management representation letter.	\$0.00	0.2	\$0.00
Vineyard, Bradley	Review final Buddy's Franchise Disclosure Document acknowledgement letter.	\$0.00	0.2	\$0.00
Weston, Zachary	Close notes on tie out documentation.	\$0.00	0.4	\$0.00
Weston, Zachary	Review updated Buddy's Home Furnishings Franchise Disclosure Document.	\$0.00	0.4	\$0.00
Weston, Zachary	Sent management representation letter to management via DocuSign for Buddy's Franchise Disclosure Document filing.	\$0.00	0.1	\$0.00
Weston, Zachary	Review American Freight archive memo.	\$0.00	0.2	\$0.00
Weston, Zachary	Review final Buddy's Franchise Disclosure Document acknowledgement letter.	\$0.00	0.2	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Financial Statement Audit and Related Services</i>				
04/30/2025				
Weston, Zachary	Review open requests in the Pet Supplies Plus standalone audit file.	\$0.00	0.2	\$0.00
Subtotal for Financial Statement Audit and Related Services:			8,598.5	\$0.00
<i>Firm Retention</i>				
11/05/2024				
Vineyard, Bradley	Call with R. Young, M. Rothchild, Z. Weston (Deloitte) to discuss Deloitte firm retention in Franchise Group bankruptcy.	\$980.00	0.5	\$490.00
Weston, Zachary	Call with R. Young, M. Rothchild, B. Vineyard (Deloitte) to discuss Deloitte firm retention in Franchise Group bankruptcy.	\$980.00	0.5	\$490.00
11/15/2024				
Weston, Zachary	Respond to questions and gathered information for firm retention filings.	\$980.00	0.3	\$294.00
11/19/2024				
Weston, Zachary	Email B. Vineyard (Deloitte) regarding firm retention documents and status of the company's bankruptcy proceedings.	\$980.00	0.5	\$490.00
12/02/2024				
Vineyard, Bradley	Call with M. Rothchild and Z. Weston (Deloitte) regarding the Deloitte firm retention filing.	\$980.00	0.5	\$490.00
Weston, Zachary	Call with M. Rothchild and B. Vineyard (Deloitte) regarding the Deloitte firm retention filing.	\$980.00	0.5	\$490.00
Weston, Zachary	Review the Deloitte firm retention filings.	\$980.00	0.4	\$392.00
01/09/2025				
Keast, Elizabeth	Review draft engagement letter for Pet Supplies Plus franchising audits.	\$970.00	0.6	\$582.00
01/23/2025				
Keast, Elizabeth	Update Franchising Audit Engagement Letter.	\$970.00	3.2	\$3,104.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Firm Retention</i>				
01/23/2025				
Vineyard, Bradley	Review U.S. Bankruptcy Court Retention Order.	\$980.00	0.4	\$392.00
Weston, Zachary	Review the engagement letter for the Pet Supplies Plus franchising audits.	\$980.00	0.4	\$392.00
01/24/2025				
Jones, Brandon	Review single draft engagement letter to provide audit services to Pet Supplies Plus (PSP), inclusive of PSP's two franchising entities and its National Advertising Fund.	\$980.00	0.9	\$882.00
02/06/2025				
Keast, Elizabeth	Prepare Pet Supplies Plus franchising audits engagement letter for issuance.	\$970.00	0.7	\$679.00
02/07/2025				
Keast, Elizabeth	Prepare and send franchising and National Advertising Fund audits engagement letter for signature.	\$970.00	0.4	\$388.00
Walker, Jana	Drafted the Pet Supplies Plus Franchising and National Advertising Fund Audit Engagement letter.	\$615.00	0.3	\$184.50
02/20/2025				
Vineyard, Bradley	Review supplemental declaration authorizing the retention of Deloitte & Touche LLP as independent auditors with respect to Pet Supplies Plus Franchise Disclosure Document engagement.	\$980.00	0.2	\$196.00
Subtotal for Firm Retention:			10.3	\$9,935.50

*Out of Scope Services*

11/04/2024				
Steffens, Marilyn	Review ASC 852 regarding entities in bankruptcy for guidance on impairment of assets.	\$980.00	1.0	\$980.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/11/2024				
Collins, Mikaela	Call with M. Parodi, M. Sciano, E. Fitzpatrick (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$845.00	0.5	\$422.50
Fitzpatrick, Emily	Call with M. Collins, M. Parodi, M. Sciano (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$615.00	0.5	\$307.50
Parodi, Carlos	Call with M. Collins, M. Sciano, E. Fitzpatrick (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$740.00	0.5	\$370.00
Sciano, May	Call with M. Collins, M. Parodi, E. Fitzpatrick (Deloitte) to discuss the status of bankruptcy proceedings, the audit plan and procedures to be performed.	\$845.00	0.5	\$422.50
Walker, Jana	Meeting with P. Lundy (Deloitte) to discuss work assignment on Pet Supplies Plus engagement for week of 11/11.	\$615.00	0.2	\$123.00
Walker, Jana	Meeting with P. Lundy (Deloitte) to discuss the salaries and wages analytic and the franchise revenue analytic interim workpapers.	\$615.00	0.4	\$246.00
Weston, Zachary	Call with B. Vineyard (Deloitte) to discuss materiality and scoping considerations for planning.	\$980.00	0.5	\$490.00
Weston, Zachary	Research public company filings where 10-K was filed pre-emergence to bankruptcy to provide examples of debtor-in-possession financial statements to the client, emailed to J. Arsenault and K. Scholes (Franchise Group).	\$980.00	0.5	\$490.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/12/2024				
Keast, Elizabeth	Meeting with A. Block-Belmonte and K. Barrett (Pet Supplies Plus) to discuss bankruptcy status updates, including the impacts to financial due diligence audits.	\$970.00	0.7	\$679.00
Steffens, Marilyn	Review ASC 852 regarding accounting guidance over companies in bankruptcy specific to liabilities subject to compromise.	\$980.00	1.0	\$980.00
Weston, Zachary	Email M. Collins, M. Sciano, A. Saraogi and M. Parodi the information about the bankruptcy proceedings including changes to audit approach that need to be considered.	\$980.00	0.3	\$294.00
11/13/2024				
Keast, Elizabeth	Review bankruptcy accounting standards.	\$970.00	1.7	\$1,649.00
11/14/2024				
Keast, Elizabeth	Review bankruptcy accounting standards.	\$970.00	1.2	\$1,164.00
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) and Z. Weston (Deloitte) to discuss audit plan for bankruptcy.	\$845.00	0.8	\$676.00
Sciano, May	Organize notes from status call with client for bankruptcy plan.	\$845.00	0.2	\$169.00
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) and M. Sciano (partial) (Deloitte) to discuss audit plan for bankruptcy.	\$980.00	0.9	\$882.00
11/15/2024				
Alas, Brendan	Meeting with M. Sciano, J. Wintrow, M. Parodi (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$740.00	0.5	\$370.00
Keast, Elizabeth	Call with M. Steffens and Z. Weston (Deloitte) to discuss status of bankruptcy proceedings, audit timing, materiality and fresh start accounting.	\$970.00	1.0	\$970.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/15/2024				
Lundy, Peter	Transpose time sheet from paper and pen shorthand tracker to excel file.	\$740.00	0.9	\$666.00
Parodi, Carlos	Meeting with B. Alas, M. Sciano, J. Wintrow (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$740.00	0.5	\$370.00
Sciano, May	Meeting with B. Alas, J. Wintrow, M. Parodi (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$845.00	0.5	\$422.50
Sciano, May	Review bankruptcy guide for guidance on liabilities subject to compromise and impacts to Franchise Group Financials.	\$845.00	2.5	\$2,112.50
Steffens, Marilyn	Call with Z. Weston and E. Keast (Deloitte) to discuss status of bankruptcy proceedings, audit timing, materiality and fresh start accounting.	\$980.00	1.0	\$980.00
Walker, Jana	Call with P. Lundy (Deloitte) to discuss cost of sales testing.	\$615.00	0.2	\$123.00
Weston, Zachary	Call with M. Steffens and E. Keast (Deloitte) to discuss status of bankruptcy proceedings, audit timing, materiality and fresh start accounting.	\$980.00	1.0	\$980.00
Wintrow, Jonathan	Meeting with B. Alas, M. Sciano, M. Parodi (Deloitte) regarding the status of bankruptcy proceedings and audit plan.	\$845.00	0.5	\$422.50
11/18/2024				
Collins, Mikaela	Perform review of consultations workpaper for bankruptcy considerations and consultation impacts.	\$845.00	0.2	\$169.00
Sciano, May	Continue to research liabilities subject to compromise and looked at comparative financial statements.	\$845.00	1.0	\$845.00
Sciano, May	Research liabilities subject to compromise and looked at comparative financial statements.	\$845.00	1.5	\$1,267.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/18/2024				
Sciano, May	Call with E. Seeton, J. Arsenault and K. Scholes (Franchise Group), G. Lenos and C. Lowe (EY) and Z. Weston (Deloitte) to discuss an impairment analysis strategy for FY24.	\$845.00	0.6	\$507.00
Singhal, Vasu	Meeting (partial) with S. Bhardwaj, D. Garg, S. Lnu (partial), A. Saraogi, P. Yadav, B. Khanduja (Deloitte) to discuss the revised Franchise Group time tracker and audit status.	\$845.00	0.6	\$507.00
Weston, Zachary	Call with E. Seeton, J. Arsenault and K. Scholes (Franchise Group), G. Lenos and C. Lowe (EY) and M. Sciano (Deloitte) to discuss an impairment analysis strategy for FY24.	\$980.00	0.6	\$588.00
11/19/2024				
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) and Z. Weston (Deloitte) to discuss tracking plan for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) and M. Sciano (Deloitte) to discuss tracking plan for liabilities subject to compromise.	\$980.00	0.5	\$490.00
11/20/2024				
Bellora, Brandon	Call in with M. Sciano (Deloitte) regarding the current audit plan due to the bankruptcy proceeding and the status of audit.	\$615.00	0.5	\$307.50
Bellora, Brandon	Email M. Parodi (Deloitte) regarding the current audit plan due to the bankruptcy proceeding and the status of audit.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) on topics including financial due diligence audit engagement letters, bankruptcy ASC 852 guidance and issuance of restated financials (including wording of opinion and timing).	\$970.00	1.1	\$1,067.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
11/20/2024				
Sciano, May	Call in with B. Bellora (Deloitte) regarding the current audit plan due to the bankruptcy proceeding and the status of his current workload.	\$845.00	0.5	\$422.50
Steffens, Marilyn	Discussion with E. Keast (Deloitte) on topics including financial due diligence audit engagement letters, bankruptcy ASC 852 guidance and issuance of restated financials (including wording of opinion and timing).	\$980.00	1.1	\$1,078.00
11/26/2024				
Jhawar, Rohit	Call with R. Thomas (Deloitte) for sharing update on bankruptcy proceedings.	\$740.00	0.3	\$222.00
Sciano, May	Call with J. Arsenault, K. Scholes (Franchise Group), Z. Weston (Deloitte) to discuss audit plan including tracking for liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight.	\$845.00	0.5	\$422.50
Thomas, Ronnie	Call with R. Jhawar (Deloitte) for sharing update on bankruptcy proceedings.	\$845.00	0.3	\$253.50
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) and M. Sciano (Deloitte) to discuss audit plan including tracking for liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight.	\$980.00	0.5	\$490.00
12/02/2024				
Collins, Mikaela	Email M. Sciano (Deloitte) to review bankruptcy testing areas and corresponding timeline for testing.	\$845.00	0.5	\$422.50
Lundy, Peter	Email E. Keast (Deloitte) on tier 1 and tier 2 lenders and auditing of liabilities subject to compromise.	\$740.00	0.7	\$518.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
12/02/2024				
Parodi, Carlos	Review bankruptcy guidelines applicable to the audit related to liabilities subject to compromise.	\$740.00	0.9	\$666.00
Weston, Zachary	Call with A. Block-Belmonte (Pet Supplies Plus) regarding audit plan for year-end including timing of Pet Supplies Plus stand alone audit procedures and bankruptcy related accounting impacts.	\$980.00	0.3	\$294.00
12/03/2024				
Keast, Elizabeth	Update classification risk level and document liabilities as a result of bankruptcy and liabilities subject to compromise.	\$970.00	0.3	\$291.00
Keast, Elizabeth	Discussion with P. Lundy (Deloitte) on basics of tier 1 and tier 2 lenders and auditing of liabilities subject to compromise.	\$970.00	0.7	\$679.00
Lundy, Peter	Discussion with E. Keast (Deloitte) on basics of tier 1 and tier 2 lenders and auditing of liabilities subject to compromise.	\$740.00	0.7	\$518.00
Weston, Zachary	Call with J. Arsenault and K. Scholes (Franchise Group) to discuss audit plan including tracking for liabilities subject to compromise and the BR2 accounts receivable sale on October 9 and status of final executed agreements.	\$980.00	0.7	\$686.00
12/05/2024				
Fitzpatrick, Emily	Review the Vitamin Shoppe's "physical inventory count location scoping" workpaper and update numbers based on new materiality after bankruptcy.	\$615.00	0.6	\$369.00
Saraogi, Astha	Review bankruptcy guide for guidance on liabilities subject to compromise and impacts to Franchise Group Financials.	\$970.00	1.0	\$970.00
Saraogi, Astha	Review the debtor-in-possession ratings presentation.	\$970.00	1.5	\$1,455.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
12/06/2024				
Saraogi, Astha	Review Franchise Group Press release and summary of bankruptcy proceedings.	\$970.00	1.0	\$970.00
12/09/2024				
Keast, Elizabeth	Meeting with M. Steffens, M. Sciano, M. Parodi (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$970.00	0.5	\$485.00
Parodi, Carlos	Meeting with M. Steffens, E. Keast, M. Sciano (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$740.00	0.5	\$370.00
Sciano, May	Meeting with M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$845.00	0.5	\$422.50
Steffens, Marilyn	Meeting with E. Keast, M. Sciano, M. Parodi (Deloitte) to discuss status, including planning discussions for testing of liabilities subject to compromise due to bankruptcy.	\$980.00	0.5	\$490.00
12/10/2024				
Collins, Mikaela	Call with M. Sciano (Deloitte) to discuss initial testing plan for liabilities subject to compromise, fraud brainstorming/testing and preliminary goodwill testing plan.	\$845.00	0.3	\$253.50
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) to discuss audit plan including liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight closures.	\$845.00	0.5	\$422.50
Sciano, May	Call with M. Collins (Deloitte) to discuss initial testing plan for liabilities subject to compromise, fraud brainstorming/testing and preliminary goodwill testing plan.	\$845.00	0.3	\$253.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
12/10/2024				
Sciano, May	Email Z. Weston (Deloitte) regarding testing plan for liabilities subject to compromise.	\$845.00	0.6	\$507.00
12/12/2024				
Parodi, Carlos	Work on Freedom VCM Badcock securitized accounts receivable risk assessment.	\$740.00	1.2	\$888.00
Saraogi, Astha	Email Z. Weston (Deloitte) regarding the plan and timing of testing given the bankruptcy proceedings.	\$970.00	0.7	\$679.00
12/17/2024				
Sciano, May	Prepare for external status call with Franchise Group management by organizing plan for liabilities subject to compromise testing.	\$845.00	0.6	\$507.00
Sciano, May	Call with J. Arsenault and K. Scholes (Franchise Group) to discuss audit plan including tracking for liabilities subject to compromise, guarantees, annual goodwill impairment analysis and status of American Freight closures.	\$845.00	0.9	\$760.50
12/23/2024				
Weston, Zachary	Prepare memo and identified workpapers for Vitamin Shoppe workpaper diligence review.	\$980.00	0.8	\$784.00
12/24/2024				
He, Catherine	Email R. Goldberg, B. Vineyard, C. He, M. Morton, and Z. Weston (Deloitte) to gather information for workpaper access review to be performed of the Vitamin Shoppe 2023 audit file by RSM US LLP for seller due diligence.	\$970.00	0.2	\$194.00
01/04/2025				
Vineyard, Bradley	Review workpaper access memo and listing of workpapers for which access may be provided to the company's advisors (RSM LLC).	\$980.00	0.3	\$294.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/06/2025				
Morton, Michael	Review workpaper for the Vitamin Shoppe 2023 audit workpaper access review by RSM LLC.	\$980.00	0.7	\$686.00
01/07/2025				
Goldberg, Robert	Meeting with R. Goldberg, B. Vineyard, C. He, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
He, Catherine	Meeting with R. Goldberg, B. Vineyard, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$970.00	0.5	\$485.00
Morton, Michael	Meeting with R. Goldberg, B. Vineyard, C. He, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Meeting with R. Goldberg, C. He, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
Weston, Zachary	Meeting with R. Goldberg, B. Vineyard, C. He, M. Morton, Z. Weston (Deloitte) to discuss the access letter for a workpaper access review to be performed of the Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
01/08/2025				
Aggarwal, Apoorv	Meeting with S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$615.00	0.7	\$430.50
Bhardwaj, Sahil	Meeting with A. Aggarwal, S. Manocha, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$740.00	0.7	\$518.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/08/2025				
Keast, Elizabeth	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, V. Singhal (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$970.00	0.7	\$679.00
Khanduja, Bhavya	Review liabilities subject to compromise detail provided by client for year end audit.	\$615.00	2.5	\$1,537.50
Manocha, Semantika	Meeting with A. Aggarwal, S. Bhardwaj, P. Yadav, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$740.00	0.7	\$518.00
Sciano, May	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), Z. Weston (Deloitte) to discuss discontinued operations classification for American Freight and plan for liabilities subject to compromise testing.	\$845.00	0.6	\$507.00
Singhal, Vasu	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, P. Yadav, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$845.00	0.7	\$591.50
Steffens, Marilyn	Call with A. Belmonte, K. Barret (pet supplies plus) to discuss impairment of stores and closing of store under bankruptcy.	\$980.00	0.5	\$490.00
Weston, Zachary	Prepare the Vitamin Shoppe 2023 audit file for remote access review by RSM US LLP for seller due diligence.	\$980.00	0.7	\$686.00
Weston, Zachary	Call with J. Arsenault, A. Ficken, K. Scholes (Franchise Group), M. Sciano (Deloitte) to discuss discontinued operations classification for American Freight and plan for liabilities subject to compromise testing.	\$980.00	0.6	\$588.00
Yadav, Pragati	Meeting with A. Aggarwal, S. Bhardwaj, S. Manocha, V. Singhal, E. Keast (Deloitte) to understand bankruptcy impact on PSP FY 24 audit.	\$615.00	0.7	\$430.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/09/2025				
Goldberg, Robert	Review working paper authorization and access letter for access to Vitamin Shoppe 2023 audit file.	\$980.00	0.5	\$490.00
He, Catherine	Review Freedom/Franchise sell side due diligence access letters for RSM access to Vitamin Shoppe workpapers.	\$970.00	0.7	\$679.00
Parodi, Carlos	Prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	3.6	\$2,664.00
Parodi, Carlos	Prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	2.2	\$1,628.00
Vineyard, Bradley	Review RSM LLC authorization/access letter seeking to obtain access to Vitamin Shoppe 2023 audit working papers.	\$980.00	0.3	\$294.00
Weston, Zachary	Prepare the Vitamin Shoppe 2023 audit file for remote access review by RSM LLC.	\$980.00	0.8	\$784.00
01/10/2025				
Collins, Mikaela	Meeting with M. Sciano, M. Parodi (Deloitte), S. Divatia, J. Buckley (external - Internal Audit) to discuss status, prepare for testing of liabilities subject to compromise due to bankruptcy.	\$845.00	0.5	\$422.50
Parodi, Carlos	Prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	2.0	\$1,480.00
Parodi, Carlos	Meeting with M. Collins, M. Sciano (Deloitte), S. Divatia, J. Buckley (external - Internal Audit) to discuss status, prepare for testing of liabilities subject to compromise due to bankruptcy.	\$740.00	0.5	\$370.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/10/2025				
Parodi, Carlos	Continue to prepare workpapers for access review to be performed of the Vitamin Shoppe 2023 audit file by the Company's sell side due diligence firm.	\$740.00	2.1	\$1,554.00
Sciano, May	Research liabilities subject to compromise testing template for internal audit.	\$845.00	2.5	\$2,112.50
Sciano, May	Meeting with M. Collins, M. Parodi (Deloitte), S. Divatia, J. Buckley (external - Internal Audit) to discuss status, prepare for testing of liabilities subject to compromise due to bankruptcy.	\$845.00	0.5	\$422.50
Weston, Zachary	Prepare the Vitamin Shoppe 2023 audit file for remote access review.	\$980.00	1.2	\$1,176.00
01/14/2025				
Steffens, Marilyn	Review bankruptcy guidance in ASC 852 for financial statement disclosure implications.	\$980.00	1.1	\$1,078.00
Vineyard, Bradley	Review and sign-off on final 1) Deloitte executed authorization/access letter, and 2) executed authorization/access letter signed by management and RSM LLC.	\$980.00	0.1	\$98.00
01/15/2025				
Bellora, Brandon	Meeting with M. Parodi (Deloitte) to discuss open questions on going concern risk assessment in relation to bankruptcy considerations.	\$615.00	0.5	\$307.50
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss open questions on going concern risk assessment in relation to bankruptcy considerations.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review mapping for new accounts within draft year-end component trial balances related to bankruptcy.	\$740.00	1.5	\$1,110.00
01/17/2025				
Bellora, Brandon	Review documentation on bankruptcy related to leases at American freight.	\$615.00	2.0	\$1,230.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/17/2025				
Fitzpatrick, Emily	Update the test of details testing template for the testing of liabilities subject to compromise.	\$615.00	0.7	\$430.50
Parodi, Carlos	Review bankruptcy guidelines for current year audit procedures.	\$740.00	1.7	\$1,258.00
Parodi, Carlos	Work on archiving Vitamin Shoppe workpaper review access file.	\$740.00	1.1	\$814.00
Sciano, May	Review liabilities subject to compromise files provided by the client.	\$845.00	0.5	\$422.50
01/20/2025				
Keast, Elizabeth	Meeting with A. Block-Belmonte (PSP, Controller), M. Steffens (Deloitte) to discuss audit status, bankruptcy status, and liabilities subject to compromise.	\$970.00	1.1	\$1,067.00
Weston, Zachary	Review archive associated with the Vitamin Shoppe workpaper review by RSM LLC	\$980.00	0.2	\$196.00
01/21/2025				
Collins, Mikaela	Review company's American Freight liabilities subject to compromise compilation.	\$845.00	0.4	\$338.00
01/22/2025				
Sciano, May	Review Buddy's liabilities subject to compromise file to create testing plan.	\$845.00	0.5	\$422.50
01/23/2025				
Collins, Mikaela	Research liabilities subject to compromise guidance.	\$845.00	0.7	\$591.50
Weston, Zachary	Review mapping of the company's new accounts associated with liabilities subject to compromise including reviewing the guidance in ASC 852 and ASC 842 related to leases in liabilities subject to compromise.	\$980.00	1.1	\$1,078.00
01/25/2025				
Keast, Elizabeth	Review bankruptcy accounting guide related to leases/stores closing.	\$970.00	1.6	\$1,552.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
01/27/2025				
Keast, Elizabeth	Research presentation & disclosure for leases during bankruptcy.	\$970.00	0.8	\$776.00
Parodi, Carlos	Review guidance for liabilities subject to compromise and impact to testing.	\$740.00	0.7	\$518.00
01/29/2025				
Parodi, Carlos	Review example financial statements which have filed under bankruptcy financial reporting framework.	\$740.00	0.7	\$518.00
Parodi, Carlos	Review testing approach for liabilities subject to compromise.	\$740.00	1.3	\$962.00
01/30/2025				
Parodi, Carlos	Develop testing approach risk assessment for liabilities subject to compromise.	\$740.00	3.1	\$2,294.00
Parodi, Carlos	Email M. Sciano (Deloitte) regarding scoping and testing approach for liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Prepare third-party debt confirmations for debtor-in-possession debt.	\$740.00	1.8	\$1,332.00
01/31/2025				
Keast, Elizabeth	Research accounting for building lease of former store, one store is closed (closed as part of bankruptcy).	\$970.00	1.1	\$1,067.00
02/01/2025				
Steffens, Marilyn	Analyze risk assessment and consultation as it relates to going concern and bankruptcy.	\$980.00	0.9	\$882.00
02/03/2025				
Bellora, Brandon	Prepare badcock receivables testing workpaper.	\$615.00	3.9	\$2,398.50
Bellora, Brandon	Update legal confirmations for bankruptcy consideration.	\$615.00	4.0	\$2,460.00
Fitzpatrick, Emily	Create the manual confirmation for the debtor in possession new money term loans.	\$615.00	0.8	\$492.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/03/2025				
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding valuation analysis performed by third-party due to bankruptcy, and audit implications of valuation.	\$970.00	0.8	\$776.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss scoping and testing approach for liabilities subject compromise.	\$740.00	0.7	\$518.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss scoping and testing approach for liabilities subject compromise.	\$845.00	0.7	\$591.50
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding valuation analysis performed by third-party due to bankruptcy, and audit implications of valuation.	\$980.00	0.8	\$784.00
02/06/2025				
Parodi, Carlos	Review scoping for liabilities subject to compromise.	\$740.00	1.1	\$814.00
02/07/2025				
Parodi, Carlos	Review selections for liabilities subject to compromise testing.	\$740.00	1.3	\$962.00
02/10/2025				
Keast, Elizabeth	Discussion with K. Barrett (Pet Supplies Plus), M. Steffens (Deloitte) regarding liabilities subject to compromise.	\$970.00	0.3	\$291.00
Parodi, Carlos	Review liability subject to compromise accounts payable details.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with J. Buckley, H. Singh (external - internal audit) to discuss liability subject to compromise accounts payable.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss selection scoping for testing of liabilities subject to compromise.	\$740.00	0.6	\$444.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss selection scoping for testing of liabilities subject to compromise.	\$845.00	0.6	\$507.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/10/2025				
Sciano, May	Meeting with Z. Weston (Deloitte), J. Arsenault, K. Scholes (FRG), S. Deravin, G. Leno (EY) to discuss bankruptcy topics including lease classification, liabilities subject to compromise matters, Conn's lease guarantee.	\$845.00	1.1	\$929.50
Steffens, Marilyn	Discussion with K. Barrett (Pet Supplies Plus), E. Keast (Deloitte) regarding liabilities subject to compromise.	\$980.00	0.3	\$294.00
Weston, Zachary	Meeting with M. Sciano (Deloitte), J. Arsenault, K. Scholes (FRG), S. Deravin, G. Leno (EY) to discuss bankruptcy topics including lease classification, liabilities subject to compromise matters, Conn's lease guarantee.	\$980.00	1.1	\$1,078.00
02/11/2025				
Barton, Christopher	Research liabilities subject to compromise to assess if deferred tax liabilities should be included.	\$980.00	0.6	\$588.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (Pet Supplies Plus), M. Steffens (Deloitte) regarding goodwill preliminary valuation analysis results.	\$970.00	0.3	\$291.00
Parodi, Carlos	Continue to review liabilities subject to compromise scoping.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review liabilities subject to compromise scoping.	\$740.00	3.8	\$2,812.00
Parodi, Carlos	Meeting with J. Buckley (Vitamin Shoppe) to discuss liability subject to compromise reconciliations.	\$740.00	0.5	\$370.00
Steffens, Marilyn	Discussion with A. Block-Belmonte (Pet Supplies Plus), E. Keast (Deloitte) regarding goodwill preliminary valuation analysis results.	\$980.00	0.3	\$294.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/12/2025				
Collins, Mikaela	Discuss with Z. Weston (Deloitte) testing approach for liabilities subject to compromise testing buckets, right of use asset impairment, and planned testing approach for leases & Goodwill Impairment.	\$845.00	0.6	\$507.00
Keast, Elizabeth	Call with M. Steffens, Z. Weston (Deloitte) regarding goodwill preliminary valuation results, and going concern consultation.	\$970.00	0.7	\$679.00
Parodi, Carlos	Review liability subject to compromise scoping.	\$740.00	3.0	\$2,220.00
Weston, Zachary	Discuss with M. Collins (Deloitte) testing approach for liabilities subject to compromise testing buckets, right of use asset impairment, and planned testing approach for leases & Goodwill Impairment.	\$980.00	0.6	\$588.00
Weston, Zachary	Review draft Pet Supplies Plus goodwill valuation and impairment calculation.	\$980.00	0.7	\$686.00
Weston, Zachary	Call with M. Steffens, E. Keast (Deloitte) regarding goodwill valuation results and going concern consultation.	\$980.00	0.7	\$686.00
Weston, Zachary	Review liabilities to subject to compromise mapping of general ledger accounts.	\$980.00	0.4	\$392.00
02/13/2025				
Egea, Silvana	Read Ernst & Young LLP goodwill valuation report to assess scope.	\$970.00	0.5	\$485.00
Keast, Elizabeth	Develop testing plan for liabilities subject to compromise accounts.	\$970.00	2.1	\$2,037.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss year-end scoping over liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review scoping for liabilities subject to compromise testing.	\$740.00	3.1	\$2,294.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss year-end scoping over liabilities subject to compromise.	\$845.00	0.5	\$422.50



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/13/2025				
Sciano, May	Summarize liabilities subject to compromise scoping.	\$845.00	0.4	\$338.00
Sciano, May	Organize Vitamin Shoppe liabilities subject to compromise population and make selections.	\$845.00	2.6	\$2,197.00
Walker, Jana	Made selections from subledger detail for liabilities subject to compromise as a result of bankruptcy.	\$615.00	0.7	\$430.50
Walker, Jana	Updated audit scoping for Liabilities Subject to Compromise accounts.	\$615.00	0.4	\$246.00
Weston, Zachary	Email to internal fair value specialists (S. Egea Deloitte) with information on Pet Supplies Plus, Vitamin Shoppe, and Buddy's goodwill impairment analysis for testing in the current year.	\$980.00	0.1	\$98.00
Weston, Zachary	Review draft Pet Supplies Plus and Vitamin Shoppe goodwill impairment analyses performed by third party.	\$980.00	1.2	\$1,176.00
02/14/2025				
Parodi, Carlos	Review scoping for liabilities subject to compromise.	\$740.00	0.8	\$592.00
Weston, Zachary	Call with J. Arsenault (FRG), A. Blocke-Belmonte (Pet Supplies Plus) to discuss the planned approach on goodwill impairment recognition.	\$980.00	0.4	\$392.00
02/15/2025				
Walker, Jana	Made selections from subledger detail for liabilities subject to compromise as a result of bankruptcy.	\$615.00	0.6	\$369.00
02/17/2025				
Bambroo, Sahil	Draft scoping memo for the goodwill impairment testing to be performed.	\$615.00	1.0	\$615.00
Bambroo, Sahil	Review the initial analysis in terms of the goodwill assumptions, indicated values and high level observations.	\$615.00	1.5	\$922.50
Bambroo, Sahil	Meeting with V. Bhargav (Deloitte) to discuss execution of the goodwill and impairment analysis.	\$615.00	1.0	\$615.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/17/2025				
BHARGAV, VARALA ASHISH	Prepare math check model to replicate the goodwill valuation model for the Pet Supplies Plus reporting unit.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Continue to prepare math check model to replicate the goodwill valuation model for the Pet Supplies Plus reporting unit.	\$615.00	2.0	\$1,230.00
BHARGAV, VARALA ASHISH	Meeting with S. Bambroo (Deloitte) to discuss execution of the goodwill and impairment analysis.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Update liabilities subject to compromise testing workpapers.	\$615.00	0.7	\$430.50
Parodi, Carlos	Review testing approach for reorganization expenses.	\$740.00	1.2	\$888.00
Parodi, Carlos	Review liabilities subject to compromise scoping.	\$740.00	0.8	\$592.00
02/18/2025				
Bambroo, Sahil	Execute the Vitamin Shoppe goodwill valuation math check model.	\$615.00	6.0	\$3,690.00
Bambroo, Sahil	Complete testing of Vitamin Shoppe goodwill peer company research.	\$615.00	2.5	\$1,537.50
Bambroo, Sahil	Complete testing of Vitamin Shoppe goodwill discounted cash flow analysis.	\$615.00	2.5	\$1,537.50
Bambroo, Sahil	Complete testing of Vitamin Shoppe goodwill Long Term Growth Rate research.	\$615.00	1.0	\$615.00
Bellora, Brandon	Update goodwill impairment analysis with draft third party valuation reports.	\$615.00	1.6	\$984.00
BHARGAV, VARALA ASHISH	Prepare the income approach analysis model for Pet Supplies Plus reporting unit to test the discount rate assumption in the goodwill valuation model.	\$615.00	2.5	\$1,537.50
BHARGAV, VARALA ASHISH	Prepare the market approach analysis model for Pet Supplies Plus Reporting Unit to test the guideline public company valuation method used in the Preparer's valuation model.	\$615.00	2.5	\$1,537.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/18/2025				
BHARGAV, VARALA ASHISH	Research to test preparer's long-term growth rate assumption from both macro-economic and micro-economic perspectives for Pet Supplies Plus reporting unit.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Research to test the control premium used by the Preparer in their market approach analysis for the Pet Supplies Plus Reporting Unit.	\$615.00	0.5	\$307.50
Collins, Mikaela	Create a listing of questions regarding goodwill and tradename impairment testing approach.	\$845.00	0.5	\$422.50
Parodi, Carlos	Meeting with R. Maietta, S. Divatia (Vitamin Shoppe), M. Sciano (Deloitte) to discuss testing sampling approach for liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review reorganization expenses selections.	\$740.00	0.8	\$592.00
Sciano, May	Meeting with R. Maietta, S. Divatia (Vitamin Shoppe), M. Parodi (Deloitte) to discuss testing sampling approach for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Sciano, May	Set up testing work plan for reorganization expenses for Franchise Group.	\$845.00	0.7	\$591.50
02/19/2025				
Bambroo, Sahil	Execute the Buddy's Furnishing goodwill impairment testing.	\$615.00	2.5	\$1,537.50
Bambroo, Sahil	Execute the Buddy's Furnishing goodwill impairment peer company research.	\$615.00	2.4	\$1,476.00
Bambroo, Sahil	Execute the Buddy's Furnishing goodwill impairment Long Term Growth Rate.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Prepare the math check model to replicate the preparer's valuation model to check for mathematical accuracy and calculations for the Buddy's Home Furnishings Reporting Unit.	\$615.00	3.9	\$2,398.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/19/2025				
Collins, Mikaela	Document responses to the internal fair value specialists scoping questions.	\$845.00	0.7	\$591.50
Collins, Mikaela	Update goodwill and tradename impairment testing template.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for goodwill impairment.	\$845.00	0.5	\$422.50
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill impairment.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss testing approach for selection for liabilities subject to compromise.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review reorganization expenses for Vitamin Shoppe.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review internal fair value specialist involvement.	\$740.00	0.8	\$592.00
Sciano, May	Prepare selections for Vitamin Shoppe liabilities subject to compromise.	\$845.00	0.2	\$169.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss testing approach for selection for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Weston, Zachary	Review the goodwill impairment summaries.	\$980.00	0.8	\$784.00
Weston, Zachary	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill impairment.	\$980.00	0.4	\$392.00
02/20/2025				
Bambroo, Sahil	Meeting with V. Bhargav (Deloitte) regarding workpapers and questions list for Pet Supplies Plus and Vitamin Shoppe goodwill impairment testing.	\$615.00	1.0	\$615.00
Bambroo, Sahil	Meet with A. Bhargav (Deloitte) to review execution of goodwill impairment analysis for three reporting units, workpapers (Math Check, Income Approach, Market Approach) created for each Reporting Unit, Comparative analysis to previous ASC 805 audit (August	\$615.00	1.5	\$922.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/20/2025				
BHARGAV, VARALA ASHISH	Meeting with S. Bambroo (Deloitte) regarding workpapers and questions list for Pet Supplies Plus and Vitamin Shoppe impairment testing.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Prepare preliminary questions list based on the impairment analysis for the Pet Supplies Plus Reporting Unit.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Meet with S. Bambroo (Deloitte) to review execution of goodwill impairment analysis for three reporting units, workpapers (Math Check, Income Approach, Market Approach) created for each Reporting Unit, Comparative analysis to previous ASC 805 audit (August	\$615.00	1.5	\$922.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for goodwill impairment.	\$845.00	0.6	\$507.00
Collins, Mikaela	Research Public Company comparison method for calculating impairment.	\$845.00	0.4	\$338.00
Collins, Mikaela	Review documentation for the internal fair value specialist scoping memo.	\$845.00	1.2	\$1,014.00
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss the impairment analysis workpaper, specifically working on analysis of the Pet Supplies Plus component.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Review prior year purchase price allocation memorandum for the misstatement impacting goodwill in fiscal year 2023.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill impairment analysis workpaper with revenue growth analysis.	\$615.00	3.0	\$1,845.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss the impairment analysis workpaper, specifically working on analysis of the Pet Supplies Plus component.	\$740.00	1.0	\$740.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/20/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for goodwill impairment.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review selections made for Vitamin Shoppe liabilities subject to compromise.	\$740.00	0.7	\$518.00
Sciano, May	Review claims filed through bankruptcy proceedings.	\$845.00	2.0	\$1,690.00
Weston, Zachary	Review activity in Badcock receivables recorded at Franchise Group, Inc. during 2024.	\$980.00	1.3	\$1,274.00
02/21/2025				
Bambroo, Sahil	Review the workpapers prepared for buddy's goodwill impairment testing.	\$615.00	3.5	\$2,152.50
Bambroo, Sahil	Discuss with V. Bhargav (Deloitte) workpapers and Questions list for Buddy's Home Furnishings goodwill impairment calculation.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Prepare preliminary questions list based on the impairment analysis for the Buddy's Home Furnishings Reporting Unit.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Discuss with S. Bambroo (Deloitte) workpapers and Questions list for Buddy's Home Furnishings impairment calculation.	\$615.00	0.5	\$307.50
Collins, Mikaela	Update internal fair value specialist procedures to include public company method considerations.	\$845.00	0.4	\$338.00
Fitzpatrick, Emily	Respond to M. Parodi's (Deloitte) email to open comment on the goodwill & tradename guided risk assessment about company-specific risk premiums.	\$615.00	0.4	\$246.00
Fitzpatrick, Emily	Update the Pet Supplies Plus goodwill impairment analysis workpaper to describe the various rates applicable to analysis.	\$615.00	2.5	\$1,537.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/21/2025				
Parodi, Carlos	Meeting with M. Sciano (Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss preparing selections for liabilities subject to compromise.	\$740.00	1.0	\$740.00
Parodi, Carlos	Email M. Collins (Deloitte) regarding testing approach for goodwill impairment.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review impairment expense testing approach.	\$740.00	1.3	\$962.00
Sciano, May	Meeting with M. Parodi ( Deloitte), S. Divatia, J. Buckley, H. Singh, A. Mondlak (external - Internal Audit) to discuss preparing selections for liabilities subject to compromise.	\$845.00	1.0	\$845.00
Sciano, May	Review chapter 11 bankruptcy filing petition.	\$845.00	0.7	\$591.50
Sciano, May	Review chapter 11 bankruptcy first day declaration.	\$845.00	1.2	\$1,014.00
Smith, Matthew	Document selections for liabilities subject to compromise testing.	\$740.00	0.8	\$592.00
Walker, Jana	Increase risk levels of related liability accounts and included documentation (records of audit procedures via memos and/or structured data) within workpapers for accounts affected by bankruptcy.	\$615.00	0.9	\$553.50
Weston, Zachary	Review sixth amended chapter 11 plan and disclosure document for accounting implications.	\$980.00	0.6	\$588.00
Weston, Zachary	Review American Freight sale agreement of additional stores dated January 29, 2025 for accounting implications.	\$980.00	0.4	\$392.00
Weston, Zachary	Review American Freight sale agreement of stores dated January 10, 2025 for accounting implications.	\$980.00	0.7	\$686.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/24/2025				
Bellora, Brandon	Prepare test of details of reorganization expenses incurred as a result of bankruptcy proceedings.	\$615.00	4.0	\$2,460.00
Collins, Mikaela	Review bankruptcy accounting guidance for liabilities subject to compromise.	\$845.00	0.5	\$422.50
Collins, Mikaela	Review company's bankruptcy lease accounting memo.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$845.00	1.2	\$1,014.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss liabilities subject to compromise and testing status.	\$845.00	1.4	\$1,183.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss goodwill impairment testing approach.	\$845.00	0.8	\$676.00
Egea, Silvana	Review scoping memo for goodwill impairment testing.	\$970.00	0.5	\$485.00
Egea, Silvana	Review goodwill impairment analysis exhibits provided by Ernst & Young LLP.	\$970.00	0.5	\$485.00
Fitzpatrick, Emily	Update the significant assumptions section of the Pet Supplies Plus goodwill impairment analysis workpaper to describe the company-specific risk premium and present value factor.	\$615.00	1.0	\$615.00
Keast, Elizabeth	Research bankruptcy audit opinion language.	\$970.00	0.8	\$776.00
Keast, Elizabeth	Update documentation in memorandum on audit opinion considerations as it relates to required bankruptcy disclosures.	\$970.00	1.2	\$1,164.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/24/2025				
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$740.00	1.2	\$888.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss liabilities subject to compromise and testing status.	\$740.00	1.4	\$1,036.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss liabilities subject to compromise and testing status.	\$845.00	1.4	\$1,183.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$845.00	1.2	\$1,014.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$845.00	0.8	\$676.00
Sciano, May	Read through current bankruptcy filings assessing potential impact to audit procedures.	\$845.00	1.5	\$1,267.50
Srivatsa, Prashanth	Review bankruptcy guidelines, applicability to Franchise Group, reviewing the uniqueness of the analysis and comparability to the prior analysis (as of the PPA last year).	\$740.00	3.2	\$2,368.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss general bankruptcy related matters and corresponding impacts to the 2024 financial statements.	\$980.00	1.2	\$1,176.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss liabilities subject to compromise and testing status.	\$980.00	1.4	\$1,372.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss goodwill impairment testing approach.	\$980.00	0.8	\$784.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/25/2025				
Bambroo, Sahil	Meeting with A. Bhargav, P. Srivatsa (Deloitte) to discuss the preliminary questions for goodwill impairment testing.	\$615.00	2.1	\$1,291.50
Bellora, Brandon	Prepare memorandum over audit engagement team's legal procedures memorandum using bankruptcy considerations.	\$615.00	4.0	\$2,460.00
Bellora, Brandon	Meeting with M. Parodi, E. Fitzpatrick (Deloitte) to discuss questions on goodwill & tradename impairment analysis and the reorganization expense testing.	\$615.00	0.6	\$369.00
BHARGAV, VARALA ASHISH	Meeting with S. Bambroo, P. Srivatsa (Deloitte) to discuss the preliminary questions for goodwill impairment testing.	\$615.00	2.1	\$1,291.50
Collins, Mikaela	Review Pet Supplies Plus goodwill and tradename valuation report.	\$845.00	0.3	\$253.50
Collins, Mikaela	Review company's lease liabilities subject to compromise memo.	\$845.00	0.6	\$507.00
Fitzpatrick, Emily	Continue to clear notes to the Pet Supplies Plus goodwill and tradenames impairment analysis workpaper.	\$615.00	2.5	\$1,537.50
Fitzpatrick, Emily	Continue to clear notes to the Pet Supplies Plus goodwill and tradenames impairment analysis workpaper.	\$615.00	0.6	\$369.00
Fitzpatrick, Emily	Meeting with C. Parodi (Deloitte) to discuss questions on goodwill & tradename impairment analysis and the reorganization expense testing.	\$615.00	0.6	\$369.00
Garg, Divya	Discussion with B. Khanduja, A. Saraogi (Deloitte) regarding status of debtor in possession testing workpaper.	\$740.00	0.5	\$370.00
Keast, Elizabeth	Perform additional journal entry data profiling as a result of bankruptcy proceedings.	\$970.00	3.8	\$3,686.00
Keast, Elizabeth	Discussion with M. Steffens (Deloitte) regarding journal entry testing approach for entity in bankruptcy.	\$970.00	0.4	\$388.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/25/2025				
Khanduja, Bhavya	Discussion with D. Garg, A. Saraogi (Deloitte) regarding status of debtor in possession testing workpaper.	\$615.00	0.5	\$307.50
Khanduja, Bhavya	Prepare debtor in possession financing substantive analytical procedure workpaper.	\$615.00	2.9	\$1,783.50
Khanduja, Bhavya	Set up debtor in possession financing fees substantive analytical procedure workpaper.	\$615.00	3.7	\$2,275.50
Parodi, Carlos	Meeting with B. Bellora, E. Fitzpatrick (Deloitte) to discuss questions on goodwill & tradename impairment analysis and the reorganization expense testing.	\$740.00	0.6	\$444.00
Saraogi, Astha	Discussion with D. Garg, B. Khanduja (Deloitte) regarding status of debtor in possession testing workpaper.	\$970.00	0.5	\$485.00
Sciano, May	Review technical accounting memorandum on discontinued operations.	\$845.00	1.7	\$1,436.50
Sciano, May	Review technical accounting memorandum on leases liabilities subject to compromise.	\$845.00	0.5	\$422.50
Srivatsa, Prashanth	Meeting with S. Bambroo, A. Bhargav (Deloitte) to discuss the preliminary questions for goodwill impairment testing.	\$740.00	2.1	\$1,554.00
Steffens, Marilyn	Discussion with E. Keast (Deloitte) regarding journal entry testing approach for entity in bankruptcy.	\$980.00	0.4	\$392.00
Vineyard, Bradley	Review updated client continuance and risk assessment form for change in circumstances (bankruptcy).	\$980.00	0.1	\$98.00
Weston, Zachary	Review managements draft accounting memorandum on rejected/abandoned leases.	\$980.00	0.9	\$882.00
02/26/2025				
Bellora, Brandon	Meeting with E. Fitzpatrick (Deloitte) to discuss reorganization expense testing.	\$615.00	0.5	\$307.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/26/2025				
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss the preparation of workpaper summarizing the events leading to bankruptcy filing.	\$615.00	0.6	\$369.00
Egea, Silvana	Review the goodwill testing analysis and supporting workpapers.	\$970.00	1.0	\$970.00
Fitzpatrick, Emily	Sample invoices from legal expense and professional fees accrual support for Franchise Group reorganization expense testing.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Review the general ledger detail for the reorganization expense account to total credit and debit balances for testing.	\$615.00	0.3	\$184.50
Fitzpatrick, Emily	Update the tradename valuation analysis in the Pet Supplies Plus goodwill and tradenames impairment analysis workpaper.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Meeting with B. Bellora (Deloitte) to discuss reorganization expense testing.	\$615.00	0.5	\$307.50
Fitzpatrick, Emily	Meeting with M. Parodi (Deloitte) to discuss sampling for reorganization expense testing.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Update Pet Supplies Plus audit opinion bankruptcy considerations memo.	\$970.00	0.2	\$194.00
Parodi, Carlos	Meeting with E. Fitzpatrick (Deloitte) to discuss sampling for reorganization expense testing.	\$740.00	0.5	\$370.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss the preparation of workpaper summarizing the events leading to bankruptcy filing.	\$845.00	0.6	\$507.00
Smith, Matthew	Research reconciling difference between accounts for liabilities subject to compromise testing.	\$740.00	1.8	\$1,332.00
Srivatsa, Prashanth	Review the workpapers for goodwill impairment testing.	\$740.00	5.4	\$3,996.00
02/27/2025				
Bellora, Brandon	Prepare testing workpaper for liabilities subject to compromise balances.	\$615.00	4.0	\$2,460.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/27/2025				
Collins, Mikaela	Review guidance for liabilities subject to compromise specific to leases.	\$845.00	0.5	\$422.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for impairment testing.	\$845.00	0.5	\$422.50
Collins, Mikaela	Review the goodwill workpaper for Pet Supplies Plus.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with Z. Weston, M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$845.00	0.4	\$338.00
Egea, Silvana	Review questions to be provided to preparer for the goodwill impairment testing.	\$970.00	1.0	\$970.00
Fitzpatrick, Emily	Update documentation in the reorganization expenses testing workpaper.	\$615.00	1.0	\$615.00
Keast, Elizabeth	Meeting with Z. Weston, M. Collins, M. Steffens, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Prepare additional journal entry testing selections for National Advertising Fund audit as a result of bankruptcy proceedings.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Prepare additional journal entry testing selections for Pet Supplies Plus consolidated audit as a result of bankruptcy proceedings.	\$970.00	2.8	\$2,716.00
Keast, Elizabeth	Prepare additional journal entry testing selections for Pet Supplies Plus franchising audit as a result of bankruptcy proceedings.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Prepare additional journal entry testing selections for Wag n Wash franchising audit as a result of bankruptcy proceedings.	\$970.00	0.4	\$388.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for impairment testing.	\$740.00	0.5	\$370.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/27/2025				
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Steffens, E. Keast (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$740.00	0.4	\$296.00
Steffens, Marilyn	Meeting with Z. Weston, M. Collins, E. Keast, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$980.00	0.4	\$392.00
Weston, Zachary	Meeting with M. Collins, M. Steffens, E. Keast, M. Parodi (Deloitte) to discuss the scoping of leases subject to compromise for Pet Supplies Plus.	\$980.00	0.4	\$392.00
Weston, Zachary	Review the Badcock receivables reserve and secured borrowing calculation.	\$980.00	0.8	\$784.00
02/28/2025				
Collins, Mikaela	Review Pet Supplies Plus goodwill and tradename testing template.	\$845.00	0.5	\$422.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss testing approach for impairment expense.	\$845.00	0.6	\$507.00
Collins, Mikaela	Meeting with B. Vineyard, Z. Weston, C. Parodi (Deloitte) to discuss the testing approach for impairment expense.	\$845.00	1.2	\$1,014.00
Egea, Silvana	Review questions to be provided to preparer for the goodwill impairment testing.	\$970.00	1.0	\$970.00
Fitzpatrick, Emily	Research Franchise Group for update on legal counsel for bankruptcy proceedings.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Document bankruptcy update inquiry from D. McNamara (Pet Supplies Plus).	\$970.00	0.2	\$194.00
Keast, Elizabeth	Discussion with M. Smith (Deloitte) regarding questions in liabilities subject to compromise testing.	\$970.00	0.3	\$291.00
Parodi, Carlos	Meeting with B. Vineyard, Z. Weston, M. Collins (Deloitte) to discuss the testing approach for impairment expense.	\$740.00	1.2	\$888.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
02/28/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss testing approach for impairment expense.	\$740.00	0.6	\$444.00
Sciano, May	Review presentation of bankruptcy timeline for summary memo.	\$845.00	0.3	\$253.50
Smith, Matthew	Discussion with E. Keast (Deloitte) regarding questions in liabilities subject to compromise testing.	\$740.00	0.3	\$222.00
Smith, Matthew	Document detail testing selections, compiling and sending follow up questions for client for subject to compromise accounts payable testing.	\$740.00	2.5	\$1,850.00
Srivatsa, Prashanth	Discuss with S. Guihur regarding the preliminary questions before sending them over to auditors.	\$740.00	1.8	\$1,332.00
Vineyard, Bradley	Meeting with Z. Weston, M. Collins, C. Parodi (Deloitte) to discuss the testing approach for impairment expense.	\$980.00	1.2	\$1,176.00
Weston, Zachary	Meeting with B. Vineyard, M. Collins, C. Parodi (Deloitte) to discuss the testing approach for impairment expense.	\$980.00	1.2	\$1,176.00
Weston, Zachary	Review the company's American Freight discontinued operations accounting memo.	\$980.00	1.7	\$1,666.00
Weston, Zachary	Review the Company's lease accounting memorandum for liabilities subject to compromise.	\$980.00	1.9	\$1,862.00
03/01/2025				
Smith, Matthew	Document liabilities subject to compromise testing selections.	\$740.00	3.1	\$2,294.00
03/03/2025				
Sciano, May	Review technical accounting memo on debtor in possession financing.	\$845.00	0.8	\$676.00
Steffens, Marilyn	Review ASC 852 guidance for bankruptcy financial statement presentation.	\$980.00	0.8	\$784.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/04/2025				
Bellora, Brandon	Meeting with C. Parodi (Deloitte) to discuss sampling approach for liabilities subject to compromise.	\$615.00	0.8	\$492.00
BHARGAV, VARALA ASHISH	Update goodwill testing summary memo with Guideline Public Company valuation analysis for Pet Supplies Plus Reporting Unit .	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Update goodwill testing summary memo with Guideline Public Company valuation analysis for Vitamin Shoppe Reporting Unit.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Update goodwill testing summary memo with Guideline Public Company valuation analysis for Buddy's Home Furnishings Reporting Unit.	\$615.00	1.0	\$615.00
Parodi, Carlos	Meeting with B. Bellora (Deloitte) to discuss sampling approach for liabilities subject to compromise testing.	\$740.00	0.8	\$592.00
Sciano, May	Review reorganization expenses detail testing.	\$845.00	1.5	\$1,267.50
Sciano, May	Review technical accounting memo on debtor in possession (DIP) financing.	\$845.00	1.3	\$1,098.50
03/05/2025				
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the goodwill impairment at Pet Supplies Plus and impact to Franchising entities.	\$970.00	0.5	\$485.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the liabilities subject to compromise in the Pet Supplies Plus Franchise disclosure document statements.	\$970.00	0.6	\$582.00
Parodi, Carlos	Review American Freight accrued expense subject to compromise details.	\$740.00	1.1	\$814.00
Sciano, May	Review technical accounting memo on debtor-in-possession DIP financing provided by management.	\$845.00	2.0	\$1,690.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/05/2025				
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the goodwill impairment at Pet Supplies Plus and impact to Franchising entities.	\$980.00	0.5	\$490.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the liabilities subject to compromise in the Pet Supplies Plus Franchise disclosure document statements.	\$980.00	0.6	\$588.00
Walker, Jana	Prepare additional documentation of accrued liabilities subject to compromise testing.	\$615.00	0.9	\$553.50
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the liabilities subject to compromise in the Pet Supplies Plus Franchise disclosure document statements.	\$980.00	0.6	\$588.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the goodwill impairment at Pet Supplies Plus and impact to Franchising entities.	\$980.00	0.5	\$490.00
03/06/2025				
Bellora, Brandon	Draft liabilities subject to compromise accrued expense selections for substantive testing.	\$615.00	2.5	\$1,537.50
BHARGAV, VARALA ASHISH	Update summary memo with business overview for the Company Specific Risk Premium (CSRP) analysis for Pet Supplies Plus goodwill valuation.	\$615.00	2.0	\$1,230.00
Egea, Silvana	Review testing for the Pet Supplies Plus goodwill valuation analysis.	\$970.00	1.5	\$1,455.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the bankruptcy wording to be included in the financial statement audit opinion.	\$970.00	0.6	\$582.00
Keast, Elizabeth	Meeting with M. Steffens, Z. Weston (Deloitte) to discuss the bankruptcy approved orders that impact Pet Supplies Plus.	\$970.00	0.7	\$679.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/06/2025				
Smith, Matthew	Document follow up responses from pet supplies for liabilities subject to compromise - accrued and accounts payable testing.	\$740.00	1.5	\$1,110.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the bankruptcy wording to be included in the financial statement audit opinion.	\$980.00	0.6	\$588.00
Steffens, Marilyn	Meeting with L. Keast, Z. Weston (Deloitte) to discuss the bankruptcy approved orders that impact Pet Supplies Plus.	\$980.00	0.7	\$686.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the bankruptcy approved orders that impact Pet Supplies Plus.	\$980.00	0.7	\$686.00
Weston, Zachary	Meeting with M. Steffens, L. Keast (Deloitte) to discuss the bankruptcy wording to be included in the financial statement audit opinion.	\$980.00	0.6	\$588.00
03/07/2025				
Bambroo, Sahil	Review the testing of the Pet Supplies Plus goodwill valuation.	\$615.00	1.0	\$615.00
Bellora, Brandon	Calculate total retention bonuses distributed within bankruptcy filings for expense testing.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Update summary memo with Company Specific Risk Premium (CSRP) analysis for Vitamin Shoppe goodwill valuation.	\$615.00	2.0	\$1,230.00
Egea, Silvana	Review supporting workpapers for the goodwill analysis.	\$970.00	0.8	\$776.00
03/08/2025				
Walker, Jana	Update additional documentation for liabilities subject to compromise testing.	\$615.00	0.6	\$369.00
03/10/2025				
Alano, Michelle	Meeting with B. Vineyard, S. Hussain, M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$740.00	0.5	\$370.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/10/2025				
Bambroo, Sahil	Meeting with M. Collins M. Parodi (Deloitte) to discuss internal fair value specialist questions regarding Goodwill valuation testing.	\$615.00	0.4	\$246.00
Bellora, Brandon	Meeting with B. Vineyard, S. Hussain, M. Alano, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$615.00	0.5	\$307.50
Bellora, Brandon	Review Pet Supplies Plus (PSP) retention bonus payments to report out total amount for bonus testing.	\$615.00	1.5	\$922.50
Collins, Mikaela	Meeting with B. Vineyard, S. Hussain, M. Alano, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$845.00	0.5	\$422.50
Collins, Mikaela	Discuss with M. Sciano (Deloitte) testing plan for bankruptcy related account balances.	\$845.00	1.0	\$845.00
Egea, Silvana	Meeting with M. Collins, S. Guihur, P. Srivatsa, D. Sutaria, S. Bambroo, M. Parodi (Deloitte) to discuss internal fair value specialist questions for auditors.	\$970.00	0.4	\$388.00
Fitzpatrick, Emily	Email A Ficken (client) regarding selections for reorganization expense testing.	\$615.00	0.4	\$246.00
Fitzpatrick, Emily	Address review notes on the reorganization expense testing workpaper.	\$615.00	0.5	\$307.50
Hussain, Sofia	Meeting with B. Vineyard, M. Alano, M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$970.00	0.5	\$485.00
Keast, Elizabeth	Meeting with K. Lassey (Deloitte) to discuss background of Pet Supplies Plus and bankruptcy proceedings.	\$970.00	1.4	\$1,358.00
Lassey, Katherine	Meeting with L. Keast (Deloitte) to discuss background of Pet Supplies Plus and bankruptcy proceedings.	\$740.00	1.4	\$1,036.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/10/2025				
Parodi, Carlos	Meeting with B. Vineyard, S. Hussain, M. Alano, M. Collins, M. Sciano, B. Bellora (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$740.00	0.5	\$370.00
Sciano, May	Set up outline to prepare memo summarizing bankruptcy proceedings.	\$845.00	0.3	\$253.50
Sciano, May	Set up related to preparing reorganization testing.	\$845.00	0.3	\$253.50
Sciano, May	Reconcile debt agreements identified in third party debtor in possession memo.	\$845.00	1.1	\$929.50
Sciano, May	Discuss with M. Collins (Deloitte) testing plan for bankruptcy related account balances.	\$845.00	1.0	\$845.00
Sciano, May	Meeting with B. Vineyard, S. Hussain, M. Alano, M. Collins, M. Parodi, B. Bellora (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$845.00	0.5	\$422.50
Sciano, May	Review reorganization expenses.	\$845.00	0.6	\$507.00
Vineyard, Bradley	Meeting with S. Hussain, M. Alano, M. Collins, M. Sciano, M. Parodi, B. Bellora (Deloitte) to discuss fraud inquiries related to bankruptcy topics.	\$980.00	0.5	\$490.00
Walker, Jana	Pulling detail for liabilities subject to compromise accounts for testing.	\$615.00	0.2	\$123.00
03/11/2025				
Goodspeed, Madison	Meeting with L. Keast (Deloitte) to discuss background of Pet Supplies Plus and bankruptcy proceedings.	\$845.00	0.8	\$676.00
Keast, Elizabeth	Meeting with M. Goodspeed (Deloitte) to discuss background of Pet Supplies Plus and bankruptcy proceedings.	\$970.00	0.8	\$776.00
Sciano, May	Review memo which outlines the transactions at Franchise related to bankruptcy and audit response.	\$845.00	1.3	\$1,098.50
Smith, Matthew	Document follow up client responses regarding liabilities subject to compromise test of detail selections for accounts payable and accrued expense.	\$740.00	1.3	\$962.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/12/2025				
Bambroo, Sahil	Create the sensitivities presented by EY as part of the responses for goodwill valuation testing.	\$615.00	5.0	\$3,075.00
Bellora, Brandon	Meeting with M. Sciano (Deloitte) to discuss reorganization expense testing support related to store closures for test of details procedure.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Update math check workpaper with de-risked Company Specific Risk Premium (CSRP) sensitivity analysis for the Pet Supplies Plus Reporting Unit.	\$615.00	0.6	\$369.00
BHARGAV, VARALA ASHISH	Update math check workpaper with de-risked Company Specific Risk Premium (CSRP) Sensitivity analysis for the Vitamin Shoppe Reporting Unit.	\$615.00	0.6	\$369.00
BHARGAV, VARALA ASHISH	Update math check workpaper with de-risked Company Specific Risk Premium (CSRP) Sensitivity analysis for the Buddy's Home Furnishings Reporting Unit.	\$615.00	0.8	\$492.00
Egea, Silvana	Review responses from third party questions related to the goodwill analysis.	\$970.00	1.5	\$1,455.00
Saraogi, Astha	Review amendment to debtor in possession credit agreement.	\$970.00	1.0	\$970.00
Sciano, May	Meeting with B. Bellora (Deloitte) to discuss reorganization expense testing support related to store closures for test of details procedure.	\$845.00	1.0	\$845.00
Sciano, May	Review technical accounting memo on reorganization expenses.	\$845.00	1.3	\$1,098.50
Sciano, May	Review technical accounting memo on liabilities subject to compromise.	\$845.00	1.0	\$845.00
03/13/2025				
Bambroo, Sahil	Perform goodwill impairment testing for Franchise Group entities.	\$615.00	1.0	\$615.00
Bambroo, Sahil	Email A. Bhargav (Deloitte) follow ups to the EY's response of the questions list for goodwill valuation testing.	\$615.00	0.5	\$307.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/13/2025				
Bambroo, Sahil	Review follow ups to the EY's response of the questions for goodwill valuation testing.	\$615.00	1.0	\$615.00
Bellora, Brandon	Update reorganization expense testing workpaper utilizing invoice support for selections.	\$615.00	4.0	\$2,460.00
Bellora, Brandon	Update reorganization expense testing using invoice support provided by client.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Update math check workpapers for Buddy's Home Furnishings Reporting Units with royalty rate support data.	\$615.00	1.0	\$615.00
BHARGAV, VARALA ASHISH	Provide questions to EY on the royalty rate support data for Vitamin Shoppe goodwill valuation.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Update the Franchise Group Reorganization expense testing with additional support from A. Ficken (FRG).	\$615.00	1.8	\$1,107.00
Keast, Elizabeth	Review accounts payable liabilities subject to compromise testing.	\$970.00	0.8	\$776.00
Keast, Elizabeth	Review accrued expense liabilities subject to compromise testing.	\$970.00	0.7	\$679.00
Keast, Elizabeth	Document deferred compensation bonus adjustment moving to liabilities subject to compromise as a result of bankruptcy.	\$970.00	1.8	\$1,746.00
Parodi, Carlos	Review selections for franchise group liabilities subject to compromise testing.	\$740.00	2.6	\$1,924.00
Srivatsa, Prashanth	Review the responses to the EY questions and reviewed the updated workpapers for goodwill valuation testing.	\$740.00	4.1	\$3,034.00
Steffens, Marilyn	Review W N W Franchising financial statements bankruptcy footnotes.	\$980.00	1.0	\$980.00
03/14/2025				
Egea, Silvana	Review responses received by the preparer to the Internal Fair Value Specialist (IFVS) questions.	\$970.00	1.0	\$970.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/14/2025				
Fitzpatrick, Emily	Continue to update the Franchise Group reorganization expense testing workpaper.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Update the Franchise Group reorganization expense testing workpaper.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Review additional supporting documentation for Franchise Group reorganization expense testing.	\$615.00	0.5	\$307.50
Keast, Elizabeth	Research bankruptcy accounting guidance on chapter 11 disclosure considerations.	\$970.00	0.8	\$776.00
Parodi, Carlos	Review support for medical expense payments allowed during bankruptcy.	\$740.00	1.1	\$814.00
Sciano, May	Respond questions via email to K. Scholes (FRG) regarding bankruptcy expense testing.	\$845.00	0.9	\$760.50
Steffens, Marilyn	Review bankruptcy disclosures for WNW Franchising financial statements.	\$980.00	2.0	\$1,960.00
03/17/2025				
Bambroo, Sahil	Review follow ups to the EY's responses to initial questions for goodwill valuation testing.	\$615.00	0.6	\$369.00
Egea, Silvana	Review responses to questions related to the goodwill analysis.	\$970.00	1.0	\$970.00
Keast, Elizabeth	Review bankruptcy disclosure guidance (ASC 852).	\$970.00	1.1	\$1,067.00
Lassey, Katherine	Perform Liabilities Subject To Compromise substantive testing for WNW Franchising.	\$740.00	0.9	\$666.00
Lassey, Katherine	Perform Liabilities Subject To Compromise substantive testing for Pet Supplies Plus Franchising.	\$740.00	0.9	\$666.00
Sciano, May	Provide comments to J. Arsenault (FRG) on the bankruptcy technical accounting memo.	\$845.00	1.3	\$1,098.50
Sciano, May	Review technical accounting memo on reorganization expenses.	\$845.00	0.9	\$760.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/17/2025				
Sciano, May	Review technical accounting memo on liabilities subject to compromise.	\$845.00	1.7	\$1,436.50
Sciano, May	Discuss with Z. Weston (Deloitte) technical accounting memos and testing approach for certain guarantees.	\$845.00	0.6	\$507.00
Sciano, May	Discuss with Z. Weston (Deloitte) guidance on restructuring expenses and financial statement presentation.	\$845.00	0.6	\$507.00
Sciano, May	Respond to questions to K. Scholes, J. Arsenault (FRG) via email regarding reorganization expenses.	\$845.00	0.9	\$760.50
Sciano, May	Review bankruptcy filings related to the sale of American Freight stores subsequent to year-end.	\$845.00	1.1	\$929.50
Steffens, Marilyn	Review bankruptcy areas in franchise financial statement.	\$980.00	0.4	\$392.00
Weston, Zachary	Discuss with M. Sciano (Deloitte) guidance on restructuring expenses and financial statement presentation.	\$980.00	0.6	\$588.00
03/18/2025				
Bambroo, Sahil	Update findings (summary) memo.	\$615.00	4.5	\$2,767.50
BHARGAV, VARALA ASHISH	Update summary memo with analysis for Company Specific Risk Premium (CSRP) and guideline public company method.	\$615.00	3.0	\$1,845.00
Fitzpatrick, Emily	Continue to update the Franchise Group reorganization expense testing to include a tickmark for a completeness test.	\$615.00	0.8	\$492.00
Fitzpatrick, Emily	Update the Franchise Group reorganization expense testing to include a tickmark for a completeness test.	\$615.00	1.0	\$615.00
Saraogi, Astha	Review debtor in possession financing fees workpaper.	\$970.00	2.7	\$2,619.00
Sciano, May	Review FRG reorganization expense testing.	\$845.00	2.4	\$2,028.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/18/2025				
Weston, Zachary	Review the Company's accounting position paper on reorganization expenses.	\$980.00	0.9	\$882.00
Weston, Zachary	Review the Company's accounting position paper on liabilities subject to compromise.	\$980.00	0.8	\$784.00
Weston, Zachary	Review the Company's accounting position paper on lease liabilities impact of bankruptcy proceedings.	\$980.00	1.1	\$1,078.00
03/19/2025				
Fitzpatrick, Emily	Email A. Ficken (client) for additional supporting documentation for Franchise Group Reorganization Expense Testing.	\$615.00	0.5	\$307.50
Fitzpatrick, Emily	Continue to close review notes on Franchise Group Reorganization Expense testing.	\$615.00	0.8	\$492.00
Fitzpatrick, Emily	Close review notes on Franchise Group Reorganization Expense testing.	\$615.00	1.4	\$861.00
Weston, Zachary	Review the Company's accounting position paper on Goodwill impairment conclusions.	\$980.00	0.7	\$686.00
Weston, Zachary	Review the Company's accounting position paper on American Freight discontinued operations conclusion.	\$980.00	0.6	\$588.00
Weston, Zachary	Call with J. Arsenault (FRG) to discuss the American Freight sale of assets subsequent to year-end.	\$980.00	0.2	\$196.00
03/20/2025				
Keast, Elizabeth	Review Pet Supplies Plus Franchising accounts payable liabilities subject to compromise testing.	\$970.00	0.3	\$291.00
Keast, Elizabeth	Review WNW Franchising accounts payable liabilities subject to compromise testing.	\$970.00	0.3	\$291.00
Sciano, May	Document planned scoping of liabilities subject to compromise and restructuring expense testing.	\$845.00	1.4	\$1,183.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/21/2025				
Sciano, May	Review items classified in reorganization expense.	\$845.00	0.7	\$591.50
03/24/2025				
Keast, Elizabeth	Discuss with M. Steffens (Deloitte) accounting disclosures under bankruptcy accounting standards.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Discussion with A. Block-Belmonte (PSP) regarding status of goodwill impairment analysis.	\$970.00	0.2	\$194.00
Lassey, Katherine	Document Liabilities Subject to Compromise guided risk assessment.	\$740.00	1.4	\$1,036.00
Sciano, May	Review classification of reorganization expenses prior to discussion with management.	\$845.00	0.3	\$253.50
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), G. Leno, S. Deravin (E&Y), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.6	\$507.00
Sciano, May	Document planned scoping for reorganization expense testing.	\$845.00	2.3	\$1,943.50
Steffens, Marilyn	Review liabilities subject to compromise testing workpapers for Pet Supplies Plus.	\$980.00	1.3	\$1,274.00
Steffens, Marilyn	Discuss with E. Keast (Deloitte) accounting disclosures under bankruptcy accounting standards.	\$980.00	0.4	\$392.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss financial reporting implications from bankruptcy.	\$980.00	0.7	\$686.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss financial reporting implications from bankruptcy.	\$980.00	0.7	\$686.00
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), G. Leno, S. Deravin (E&Y), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.6	\$588.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/24/2025				
Weston, Zachary	Provide comments to J. Arsenault (Franchise Group) regarding documentation in liabilities subject to compromise memo.	\$980.00	0.4	\$392.00
03/25/2025				
Bambroo, Sahil	Update Math Check for Pet Supplies Plus goodwill valuation testing.	\$615.00	2.0	\$1,230.00
Bambroo, Sahil	Update Buddy's Math Check for goodwill valuation testing.	\$615.00	1.0	\$615.00
Bellora, Brandon	Perform reorganization expense test of details for American Freight.	\$615.00	4.0	\$2,460.00
BHARGAV, VARALA ASHISH	Review franchise agreement contracts for the Pet Supplies Plus Reporting Unit provided by third party to support the royalty rate selection for trade name.	\$615.00	0.3	\$184.50
BHARGAV, VARALA ASHISH	Review franchise agreement contracts for the Vitamin Shoppe Reporting Unit provided by third party to support the royalty rate selection for trade name.	\$615.00	0.3	\$184.50
BHARGAV, VARALA ASHISH	Review franchise agreement contracts for the Buddy's Home Furnishings Reporting Unit provided by third party to support the royalty rate selection for trade name.	\$615.00	0.4	\$246.00
BHARGAV, VARALA ASHISH	Update and finalize income approach workpaper for the Buddy's Home Furnishings Reporting Unit.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Update and finalize market approach workpaper for the Buddy's Home Furnishings Reporting Unit.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Update and finalize income approach workpaper for the Vitamin Shoppe Reporting Unit.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Update and finalize market approach workpaper for the Vitamin Shoppe Reporting Unit.	\$615.00	0.5	\$307.50
BHARGAV, VARALA ASHISH	Update and finalize math check workpaper for the Vitamin Shoppe Reporting Unit.	\$615.00	0.5	\$307.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/25/2025				
BHARGAV, VARALA ASHISH	Update and finalize math check workpaper for the Buddy's Home Furnishings Reporting Unit.	\$615.00	0.5	\$307.50
Egea, Silvana	Review responses to EY questions related to the goodwill valuation analysis.	\$970.00	1.0	\$970.00
Keast, Elizabeth	Discussion K. Lassey (Deloitte) regarding liabilities subject to compromise testing.	\$970.00	0.3	\$291.00
Lassey, Katherine	Discussion E. Keast (Deloitte) regarding liabilities subject to compromise testing.	\$740.00	0.3	\$222.00
Lassey, Katherine	Prepare additional liabilities subject to compromise testing.	\$740.00	1.5	\$1,110.00
Lassey, Katherine	Document additional accrued liabilities subject to compromise testing.	\$740.00	1.1	\$814.00
Parodi, Carlos	Review bankruptcy related accounts scoping workpaper.	\$740.00	3.8	\$2,812.00
Parodi, Carlos	Continue reviewing bankruptcy accounts scoping workpaper.	\$740.00	0.9	\$666.00
Parodi, Carlos	Meeting with M. Sciano (Deloitte) to discuss bankruptcy related account balances scoping documentation.	\$740.00	0.6	\$444.00
Sciano, May	Meeting with M. Parodi (Deloitte) to discuss bankruptcy related account balances scoping documentation.	\$845.00	0.6	\$507.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.4	\$338.00
Sciano, May	Respond to questions on testing procedures to be performed specific to bankruptcy accounts (liabilities subject to compromise) via email to M. Parodi (Deloitte).	\$845.00	1.4	\$1,183.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/25/2025				
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.4	\$392.00
03/26/2025				
Bambroo, Sahil	Update goodwill valuation testing Summary Memo.	\$615.00	3.0	\$1,845.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano, E. Fitzpatrick (Deloitte) to discuss testing strategy for reorganization expenses and liabilities subject to compromise.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with M. Parodi, Z. Weston, M. Sciano (Deloitte) to discuss general bankruptcy related matter disclosures in the 2024 financial statements.	\$845.00	1.3	\$1,098.50
Fitzpatrick, Emily	Meeting with M. Parodi, Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss testing strategy for reorganization expenses and liabilities subject to compromise.	\$615.00	0.8	\$492.00
Keast, Elizabeth	Update liabilities subject to compromise accounts payable testing.	\$970.00	0.4	\$388.00
Keast, Elizabeth	Update liabilities subject to compromise accrued expense testing.	\$970.00	1.6	\$1,552.00
Lassey, Katherine	Document Liabilities Subject To Compromise risk assessment.	\$740.00	0.8	\$592.00
Lassey, Katherine	Document additional WNW Franchising liabilities subject to compromise testing.	\$740.00	0.8	\$592.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins (Deloitte) to discuss general bankruptcy related matter disclosures in the financial statements.	\$740.00	1.3	\$962.00
Parodi, Carlos	Meeting with Z. Weston, M. Sciano, M. Collins, E. Fitzpatrick (Deloitte) to discuss testing strategy for reorganization expenses and liabilities subject to compromise.	\$740.00	0.8	\$592.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/26/2025				
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins, E. Fitzpatrick (Deloitte) to discuss testing strategy for reorganization expenses and liabilities subject to compromise.	\$845.00	0.8	\$676.00
Sciano, May	Meeting with M. Parodi, Z. Weston, M. Collins (Deloitte) to discuss general bankruptcy related matter disclosures in the financial statements.	\$845.00	1.3	\$1,098.50
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins (Deloitte) to discuss general bankruptcy related matter disclosures in the financial statements.	\$980.00	1.3	\$1,274.00
Weston, Zachary	Meeting with M. Parodi, M. Sciano, M. Collins, E. Fitzpatrick (Deloitte) to discuss testing strategy for reorganization expenses and liabilities subject to compromise.	\$980.00	0.8	\$784.00
03/27/2025				
Egea, Silvana	Review internal fair value specialist memo for goodwill testing.	\$970.00	0.5	\$485.00
Keast, Elizabeth	Review liabilities subject to compromise guided risk assessment documentation.	\$970.00	0.8	\$776.00
Lassey, Katherine	Close notes in Liabilities Subject To Compromise guided risk assessment.	\$740.00	0.3	\$222.00
Lassey, Katherine	Complete documentation in Liabilities Subject to Compromise guided risk assessment.	\$740.00	1.1	\$814.00
03/28/2025				
BHARGAV, VARALA ASHISH	Update the goodwill valuation summary memo based on feedback from P. Srivatsa (Deloitte).	\$615.00	2.0	\$1,230.00
Egea, Silvana	Review internal fair value specialist memo for goodwill testing.	\$970.00	1.0	\$970.00
Srivatsa, Prashanth	Review draft findings memo for Franchise Group goodwill valuation.	\$740.00	9.1	\$6,734.00
Weston, Zachary	Review the company's draft bankruptcy and liabilities subject to compromise financial statement footnote.	\$980.00	1.2	\$1,176.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
03/28/2025				
Weston, Zachary	Meeting with A. Block-Belmonte (Pet Supplies Plus) to discuss financial statement presentation of reorganization expenses.	\$980.00	0.4	\$392.00
Weston, Zachary	Review accounting guidance on reorganization expense financial statement presentation.	\$980.00	0.7	\$686.00
03/31/2025				
Egea, Silvana	Review internal fair value specialist summary memo for the goodwill valuation analysis.	\$970.00	1.0	\$970.00
Fleming, Matthew	Review bankruptcy lease rejection related question in relation to year end financial statements.	\$980.00	0.3	\$294.00
Steffens, Marilyn	Review liabilities subject to compromise for Pet Supplies Plus.	\$980.00	1.1	\$1,078.00
Steffens, Marilyn	Continue to review liabilities subject to compromise for Pet Supplies Plus Franchising.	\$980.00	0.9	\$882.00
Steffens, Marilyn	Review liabilities subject to compromise for WNW franchising.	\$980.00	0.5	\$490.00
Weston, Zachary	Email M. Fleming (Deloitte) with bankruptcy specific questions regarding financial statement presentation.	\$980.00	0.8	\$784.00
04/01/2025				
Aponte, Mara	Meeting with M. Fleming, Z. Weston (Deloitte) to discuss bankruptcy financial statement presentation for reorganization items.	\$970.00	0.5	\$485.00
Egea, Silvana	Continue internal fair value specialist summary memo for the goodwill analysis.	\$970.00	2.0	\$1,940.00
Fleming, Matthew	Meeting with Z. Weston, M. Aponte (Deloitte) to discuss bankruptcy financial statement presentation for reorganization items.	\$980.00	0.5	\$490.00
Keast, Elizabeth	Email L. Smith (Deloitte) regarding wording and paragraph order within audit opinion as a result of bankruptcy.	\$970.00	0.4	\$388.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/01/2025				
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe goodwill testing.	\$740.00	3.9	\$2,886.00
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.6	\$507.00
Sutaria, Devin	Prepare goodwill valuation testing workpapers for delivery to the audit team.	\$615.00	1.5	\$922.50
Weston, Zachary	Review guidance on reorganization items specific to impairment of assets.	\$980.00	0.8	\$784.00
Weston, Zachary	Update the securitized receivables and secured borrowing risk assessment.	\$980.00	1.8	\$1,764.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton, S. Divatia (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.6	\$588.00
Weston, Zachary	Email M. Sciano (Deloitte) liabilities to compromise classification question.	\$980.00	0.2	\$196.00
Weston, Zachary	Meeting with M. Fleming, M. Aponte (Deloitte) to discuss bankruptcy financial statement presentation for reorganization items.	\$980.00	0.5	\$490.00
04/02/2025				
Bambroo, Sahil	Meeting with P. Srivatsa (Deloitte) regarding review of the changes made in the goodwill impairment findings memo.	\$615.00	0.5	\$307.50
Bambroo, Sahil	Prepare Franchise Group goodwill valuation Findings Memo.	\$615.00	1.0	\$615.00
Collins, Mikaela	Meeting with M. Sciano, Z. Weston (Deloitte) to discuss financial statement impact of bankruptcy technical accounting guidance.	\$845.00	0.4	\$338.00
Egea, Silvana	Continu internal fair value specialist summary memo for the goodwill analysis.	\$970.00	1.0	\$970.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/02/2025				
Fitzpatrick, Emily	Update the internal fair value references tab in the Vitamin Shoppe Tradename valuation workpaper.	\$615.00	1.5	\$922.50
Fitzpatrick, Emily	Update the internal fair value references tab in the Pet Supplies Plus Goodwill valuation workpaper.	\$615.00	2.0	\$1,230.00
Khanduja, Bhavya	Update Financial Closing and Reporting Risk assessment structured data with bankruptcy details.	\$615.00	3.5	\$2,152.50
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe tradename impairment testing.	\$740.00	3.1	\$2,294.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe goodwill testing.	\$740.00	1.9	\$1,406.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe tradename testing.	\$740.00	0.7	\$518.00
Parodi, Carlos	Review valuation testing for Vitamin Shoppe goodwill impairment.	\$740.00	2.3	\$1,702.00
Sciano, May	Meeting with M. Collins, Z. Weston (Deloitte) to discuss financial statement impact of bankruptcy technical accounting guidance.	\$845.00	0.4	\$338.00
Srivatsa, Prashanth	Meeting with S. Bambroo (Deloitte) regarding review of the changes made in the goodwill impairment findings memo.	\$740.00	0.5	\$370.00
Weston, Zachary	Meeting with M. Sciano, M. Collins (Deloitte) to discuss financial statement impact of bankruptcy technical accounting guidance.	\$980.00	0.4	\$392.00
04/03/2025				
Barton, Christopher	Respond to email from G. Weiss regarding the allocation of a goodwill impairment between component 1 and 2 goodwill along with a subsequent clarifying question.	\$980.00	0.6	\$588.00
Egea, Silvana	Review workpapers by internal fair value specialist related to the goodwill analysis.	\$970.00	1.0	\$970.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/03/2025				
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe goodwill testing.	\$740.00	3.2	\$2,368.00
Parodi, Carlos	Update Pet Supplies Plus goodwill impairment testing workpaper.	\$740.00	2.1	\$1,554.00
Sciano, May	Email Z. Weston (Deloitte) regarding liabilities to compromise classification question.	\$845.00	0.2	\$169.00
Sciano, May	Review planning and scoping documentation related to American Freight goodwill impairment.	\$845.00	1.1	\$929.50
Srivatsa, Prashanth	Review Franchise Group goodwill impairment draft findings memo.	\$740.00	3.5	\$2,590.00
04/04/2025				
Egea, Silvana	Review workpapers by internal fair value specialist related to the goodwill analysis.	\$970.00	1.0	\$970.00
Parodi, Carlos	Update Pet Supplies Plus goodwill impairment testing workpaper.	\$740.00	1.4	\$1,036.00
Parodi, Carlos	Continue reviewing valuation testing for Vitamin Shoppe tradename valuation testing.	\$740.00	1.6	\$1,184.00
Parodi, Carlos	Update Pet Supplies Plus tradename impairment testing workpaper.	\$740.00	2.6	\$1,924.00
Srivatsa, Prashanth	Address notes and review of final goodwill valuation workpaper binder.	\$740.00	4.0	\$2,960.00
Weston, Zachary	Email M. Fleming, I. Perez (Deloitte) regarding lease guarantee financial statement presentation.	\$980.00	0.5	\$490.00
Weston, Zachary	Review debtor-in-possession testing.	\$980.00	1.1	\$1,078.00
04/05/2025				
Keast, Elizabeth	Respond to comments from L. Smith (Deloitte) on bankruptcy wording included within audit opinions.	\$970.00	0.6	\$582.00
04/07/2025				
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$845.00	1.4	\$1,183.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/07/2025				
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$845.00	1.1	\$929.50
Collins, Mikaela	Clear notes within the Pet Supplies Plus goodwill testing.	\$845.00	0.4	\$338.00
Collins, Mikaela	Review internal fair value specialists findings memo regarding their goodwill valuation testing work performed.	\$845.00	0.6	\$507.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$615.00	1.1	\$676.50
Fleming, Matthew	Meeting with I. Perez (partial), Z. Weston (Deloitte) to discuss the lease guarantee financial statement presentation.	\$980.00	0.6	\$588.00
Keast, Elizabeth	Update wording of bankruptcy paragraphs in financial statement audit opinions.	\$970.00	1.2	\$1,164.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$740.00	1.4	\$1,036.00
Perez Zaldivar, Ignacio	Meeting (partial) with M. Fleming, Z. Weston (Deloitte) to discuss the lease guarantee financial statement presentation.	\$980.00	0.5	\$490.00
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$845.00	1.1	\$929.50
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$845.00	1.4	\$1,183.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/07/2025				
Vettese, Stephanie	Review goodwill testing valuation analysis and go through outstanding questions.	\$980.00	1.0	\$980.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for liabilities subject to compromise.	\$980.00	1.4	\$1,372.00
Weston, Zachary	Meeting with I. Perez (partial), M. Fleming (Deloitte) to discuss the lease guarantee financial statement presentation.	\$980.00	0.6	\$588.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$980.00	1.1	\$1,078.00
04/08/2025				
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$845.00	1.3	\$1,098.50
Collins, Mikaela	Meeting with Z. Weston, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for reorganization expenses.	\$845.00	1.1	\$929.50
Collins, Mikaela	Review Vitamin Shoppe Goodwill testing.	\$845.00	0.4	\$338.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$615.00	1.3	\$799.50
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$740.00	1.3	\$962.00
Parodi, Carlos	Review valuation testing for Vitamin Shoppe tradename impairment.	\$740.00	0.9	\$666.00
Parodi, Carlos	Review valuation testing for Pet Supplies Plus goodwill impairment.	\$740.00	2.1	\$1,554.00
Parodi, Carlos	Meeting with Z. Weston, M. Collins, M. Sciano (Deloitte) to discuss substantive testing for reorganization expenses.	\$740.00	1.1	\$814.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/08/2025				
Sciano, May	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.5	\$422.50
Sciano, May	Review scoping for various bankruptcy related items (liabilities subject to compromise, reorganization expense, restructuring expense).	\$845.00	2.4	\$2,028.00
Sciano, May	Continue to review scoping for various bankruptcy related items (liabilities subject to compromise, reorganization expense, restructuring expense).	\$845.00	0.5	\$422.50
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi (Deloitte) to discuss substantive testing for reorganization expenses.	\$845.00	1.1	\$929.50
Sciano, May	Meeting with Z. Weston, M. Collins, M. Parodi, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$845.00	1.3	\$1,098.50
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi, E. Fitzpatrick (Deloitte) to discuss changes within the latest goodwill valuation report draft.	\$980.00	1.3	\$1,274.00
Weston, Zachary	Call with J. Arsenault, K. Scholes, E. Seeton (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.5	\$490.00
Weston, Zachary	Meeting with M. Collins, M. Sciano, M. Parodi (Deloitte) to discuss substantive testing for reorganization expenses.	\$980.00	1.1	\$1,078.00
Weston, Zachary	Review the financial statement presentation of reorganization and impairment expense.	\$980.00	0.7	\$686.00
04/09/2025				
Collins, Mikaela	Review Vitamin Shoppe goodwill testing.	\$845.00	1.6	\$1,352.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/09/2025				
Sciano, May	Organize outstanding questions on technical accounting memos regarding bankruptcy.	\$845.00	0.6	\$507.00
Vettese, Stephanie	Review goodwill valuation planning memo.	\$980.00	3.0	\$2,940.00
Vettese, Stephanie	Review, edit and approve goodwill valuation summary memo.	\$980.00	3.0	\$2,940.00
Vettese, Stephanie	Review Ernst & Young's goodwill valuation analysis and supporting workpapers.	\$980.00	3.0	\$2,940.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss notes on the draft bankruptcy financial statement disclosures.	\$980.00	0.6	\$588.00
Weston, Zachary	Call with A. Blocke-Belmonte (Pet Supplies Plus) to discuss goodwill impairment.	\$980.00	0.4	\$392.00
Weston, Zachary	Email J. Arsenault and K. Scholes (Franchise Group) questions on securitized receivables/borrowing financial statement presentation.	\$980.00	0.2	\$196.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss notes on the draft bankruptcy financial statement disclosures.	\$980.00	0.6	\$588.00
04/10/2025				
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$845.00	1.0	\$845.00
Collins, Mikaela	Review goodwill internal fair value specialists findings memo regarding their testing procedures.	\$845.00	0.4	\$338.00
Collins, Mikaela	Clear notes on the Vitamin Shoppe goodwill and intangibles testing.	\$845.00	0.3	\$253.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss goodwill and tradename guided risk assessment	\$845.00	0.5	\$422.50
Collins, Mikaela	Review goodwill risk assessment considerations.	\$845.00	1.6	\$1,352.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/10/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss goodwill and tradename guided risk assessment.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review valuation testing for Vitamin Shoppe tradename impairment.	\$740.00	3.2	\$2,368.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss goodwill valuation testing for Vitamin Shoppe.	\$740.00	1.0	\$740.00
Parodi, Carlos	Review internal fair value specialist memo for goodwill impairment.	\$740.00	1.7	\$1,258.00
Weston, Zachary	Email comments to J. Arsenault (Franchise Group) on Badcock securitized receivable amounts to be disclosed in the financial statements.	\$980.00	0.8	\$784.00
04/11/2025				
Bambroo, Sahil	Prepare Franchise Group goodwill testing Workpaper Binder.	\$615.00	0.5	\$307.50
Bambroo, Sahil	Prepare Franchise Group goodwill valuation Findings Memo.	\$615.00	0.5	\$307.50
Vineyard, Bradley	Review Voluntary Bankruptcy filing under Chapter 11 filed November 3, 2024 included in audit working papers.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review First Day Declaration under Voluntary Bankruptcy filing under Chapter 11 filed November 4, 2024 included in audit working papers.	\$980.00	0.4	\$392.00
Vineyard, Bradley	Review Franchise Group management accounting memo regarding considerations and conclusion with respect to American Freight presentation as a possible discontinued operation.	\$980.00	0.2	\$196.00
Weston, Zachary	Review debtor-in-possession agreements for accounting implications.	\$980.00	1.4	\$1,372.00
04/12/2025				
Keast, Elizabeth	Review Reporting risk assessment documentation as a result of bankruptcy.	\$970.00	0.7	\$679.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/12/2025				
Vineyard, Bradley	Review Freedom VCM Holdings management prepared memo addressing the accounting considerations and financial disclosures related to the Debtor In Possession Financing Agreement.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Review Debtor in Possession Credit Agreement dated November 7, 2024 included in working papers.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Review December 11, 2024 Bankruptcy Court Final Order related to Debtor in Possession Credit Agreement dated November 7, 2024, as amended on December 11, 2024 included in working papers.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review First Amendment to the Debtor in Possession Credit Agreement dated December 11, 2024 included in working papers.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review final draft of specialist valuation report related to the analysis of goodwill impairment.	\$980.00	0.4	\$392.00
04/14/2025				
Collins, Mikaela	Address notes within the goodwill risk assessment.	\$845.00	0.6	\$507.00
Parodi, Carlos	Review accrued expenses subject to compromise scoping for Franchise group corporate.	\$740.00	0.6	\$444.00
Parodi, Carlos	Review testing considerations for restructuring expenses.	\$740.00	0.8	\$592.00
Sciano, May	Call with Z. Weston (Deloitte) to discuss liabilities subject to compromise testing.	\$845.00	0.4	\$338.00
Vineyard, Bradley	Review management prepared memo documenting considerations and accounting conclusions with respect to Comprehensive Liabilities Subject to Compromise analyses as a result of Chapter 11 Bankruptcy filing.	\$980.00	0.3	\$294.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/14/2025				
Vineyard, Bradley	Review management prepared memo documenting considerations and accounting conclusions with respect to Lease Right of Use Assets and Lease Liabilities Subject to Compromise analyses as a result of Chapter 11 Bankruptcy filing.	\$980.00	0.3	\$294.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to classification as Reorganization items as a result of Chapter 11 Bankruptcy filing.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review management prepared memo documenting their considerations and accounting conclusions with respect to Goodwill and Indefinite Lived Asset impairment.	\$980.00	0.2	\$196.00
Weston, Zachary	Call with M. Sciano (Deloitte) to discuss liabilities subject to compromise testing.	\$980.00	0.4	\$392.00
04/15/2025				
Weston, Zachary	Review the Company's draft executive summary of bankruptcy accounting memo.	\$980.00	1.3	\$1,274.00
04/16/2025				
Fitzpatrick, Emily	Update the test of details tab in the Franchise Group Restructuring Expense testing workpaper with the two samples supporting documentation.	\$615.00	2.0	\$1,230.00
Fitzpatrick, Emily	Calculate the credit and debit sample sizes for Franchise Group restructuring expense testing.	\$615.00	0.9	\$553.50
Fitzpatrick, Emily	Prepare the Franchise Group restructuring expense testing template to upload into the audit file.	\$615.00	0.7	\$430.50
Weston, Zachary	Update the securitized receivables and secured borrowing risk assessment.	\$980.00	0.4	\$392.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/17/2025				
Parodi, Carlos	Email Z. Weston (Deloitte) regarding goodwill impairment testing questions for auditors from internal fair value specialists.	\$740.00	0.4	\$296.00
Vineyard, Bradley	Review April 16, 2024 Bankruptcy Docket including the Motion for Sale of Vitamin Shoppe pursuant to an Asset Purchase Agreement.	\$980.00	0.4	\$392.00
Weston, Zachary	Review Vitamin Shoppe liabilities subject to compromise testing.	\$980.00	0.4	\$392.00
Weston, Zachary	Review the Company's draft executive summary of bankruptcy accounting memo.	\$980.00	0.9	\$882.00
04/18/2025				
Collins, Mikaela	Meeting with Z. Weston, E. Fitzpatrick (Deloitte) to discuss open notes reorganization expense testing.	\$845.00	1.1	\$929.50
Fitzpatrick, Emily	Close notes in the Franchise Group Reorganization expense testing workpaper.	\$615.00	1.0	\$615.00
Fitzpatrick, Emily	Meeting with Z. Weston, M. Collins (Deloitte) to discuss open notes reorganization expense testing.	\$615.00	1.1	\$676.50
Fitzpatrick, Emily	Update the completeness procedures table within the internal information summary of the Franchise Group Reorganization expense testing.	\$615.00	0.8	\$492.00
Parodi, Carlos	Review the internal fair value specialist summary memo for goodwill impairment.	\$740.00	2.7	\$1,998.00
Parodi, Carlos	Review liabilities subject to compromise memo.	\$740.00	0.9	\$666.00
Weston, Zachary	Meeting with M. Collins, E. Fitzpatrick (Deloitte) to discuss open notes reorganization expense testing.	\$980.00	1.1	\$1,078.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/20/2025				
Vineyard, Bradley	Review Freedom VCM Holdings LLC management documentation included in Franchise Group Bankruptcy Executive Summary Memo which outlines overall considerations of accounting impact of various Bankruptcy Court Orders.	\$980.00	0.3	\$294.00
Vineyard, Bradley	Review Franchise Group Limited Waiver to Debtor in Possession Credit Agreement.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review Vitamins Shoppe Goodwill and Tradename testing workpaper.	\$980.00	0.8	\$784.00
04/21/2025				
Cavone, Rocsanna	Prepare Buddy's Goodwill valuation testing.	\$845.00	1.0	\$845.00
Collins, Mikaela	Close notes within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.6	\$507.00
Parodi, Carlos	Review goodwill valuation testing review notes.	\$740.00	0.7	\$518.00
Sciano, May	Close notes on reorganization expense testing for American Freight.	\$845.00	0.9	\$760.50
Sciano, May	Continue to close notes on reorganization expense testing for American Freight.	\$845.00	0.6	\$507.00
Weston, Zachary	Review American Freight liabilities subject to compromise testing.	\$980.00	1.1	\$1,078.00
04/22/2025				
Collins, Mikaela	Close notes within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.4	\$338.00
Collins, Mikaela	Meeting with C. Parodi (Deloitte) to discuss review notes left within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.5	\$422.50
Parodi, Carlos	Update valuation testing for partner review notes on Vitamin Shoppe goodwill impairment.	\$740.00	0.6	\$444.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/22/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes left within the Vitamin Shoppe goodwill valuation testing.	\$740.00	0.5	\$370.00
Sciano, May	Call with J. Arsenault, K. Scholes (FRG), Z. Weston (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$845.00	0.7	\$591.50
Weston, Zachary	Review Vitamin Shoppe liabilities subject to compromise testing.	\$980.00	1.1	\$1,078.00
Weston, Zachary	Call with J. Arsenault, K. Scholes (FRG), M. Sciano (Deloitte) to discuss financial statement presentation items specific to bankruptcy.	\$980.00	0.7	\$686.00
04/23/2025				
Bellora, Brandon	Call with M. Sciano (Deloitte) to discuss reorganization expense testing questions.	\$615.00	1.0	\$615.00
Cavone, Rocsanna	Prepare Buddy's Tradename Valuation.	\$845.00	1.0	\$845.00
Collins, Mikaela	Close notes within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.3	\$253.50
Parodi, Carlos	Review Pet Supplies Plus goodwill valuation testing review notes.	\$740.00	2.1	\$1,554.00
Parodi, Carlos	Review Buddy's goodwill valuation testing.	\$740.00	0.7	\$518.00
Parodi, Carlos	Meeting with Z. Weston (Deloitte) to discuss understanding over forecasted revenue growth within the goodwill valuation testing.	\$740.00	0.5	\$370.00
Sciano, May	Close notes on bankruptcy technical accounting memos based on conversations with management.	\$845.00	1.0	\$845.00
Sciano, May	Review operating expense detailed selections for classification as restructuring versus reorganization.	\$845.00	1.5	\$1,267.50
Sciano, May	Call with B. Bellora (Deloitte) to discuss reorganization expense testing questions.	\$845.00	1.0	\$845.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/23/2025				
Weston, Zachary	Meeting with C. Parodi (Deloitte) to discuss understanding over forecasted revenue growth within the goodwill valuation testing.	\$980.00	0.5	\$490.00
Weston, Zachary	Review summary of liabilities subject to compromise and compared amounts to draft financial statements.	\$980.00	1.7	\$1,666.00
Weston, Zachary	Review Franchise Group liabilities subject to compromise testing.	\$980.00	0.9	\$882.00
04/24/2025				
Boyle, Matthew	Draft email to G. Weiss (Deloitte) regarding status of bankruptcy docket review of current status of plan of reorganization and potential equity recoveries.	\$980.00	0.3	\$294.00
Boyle, Matthew	Read bankruptcy dockets related to net operating loss preservation motions and court orders.	\$980.00	0.3	\$294.00
Cavone, Rocsanna	Continue to prepare Buddy's Goodwill Valuation.	\$845.00	3.8	\$3,211.00
Goldblatt, Joel	Review bankruptcy summary memo.	\$980.00	0.5	\$490.00
Murphy, Grace	Email M. Boyle (Deloitte) regarding research on where Conn's is in their bankruptcy process.	\$615.00	0.3	\$184.50
Murphy, Grace	Research Conn's bankruptcy docket regarding plan of reorganization filed.	\$615.00	2.1	\$1,291.50
Parodi, Carlos	Review Buddy's tradename valuation testing.	\$740.00	0.6	\$444.00
Sciano, May	Compare completeness analysis on the considerations within the debtor in possession financing memo against previous debt analysis.	\$845.00	3.0	\$2,535.00
Vineyard, Bradley	Review resolution of review notes on Franchise Group management-prepared memos with respect to Bankruptcy Proceeding and Liabilities subject to compromise (including lease liabilities).	\$980.00	0.8	\$784.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/24/2025				
Weston, Zachary	Review updates to Company's liabilities subject to compromise memo.	\$980.00	0.7	\$686.00
04/25/2025				
Cavone, Rocsanna	Prepare Buddy's Tradename Valuation.	\$845.00	4.2	\$3,549.00
Egea, Silvana	Review finalized workpapers associated with the goodwill impairment test of the reporting units.	\$970.00	1.0	\$970.00
Parodi, Carlos	Review Vitamin Shoppe goodwill valuation testing review notes.	\$740.00	3.9	\$2,886.00
Parodi, Carlos	Review internal fair value specialist memo review notes for goodwill impairment.	\$740.00	0.4	\$296.00
Sciano, May	Compare analysis on the considerations within the debtor in possession financing memo against previous debt analysis.	\$845.00	1.0	\$845.00
04/26/2025				
Vineyard, Bradley	Review Pet Supplies Plus tradename impairment analysis and testing.	\$980.00	1.2	\$1,176.00
04/27/2025				
Collins, Mikaela	Review notes within Vitamin Shoppe goodwill valuation testing.	\$845.00	0.4	\$338.00
Keast, Elizabeth	Add bankruptcy court filings into audit file and add related documentation.	\$970.00	1.4	\$1,358.00
Vineyard, Bradley	Review finalization of debtor in possession financing memo which addressed previous questions and comments on management's conclusions therein.	\$980.00	0.2	\$196.00
Vineyard, Bradley	Review finalization of Vitamin Shoppe Goodwill and Tradename testing which addressed previous questions and comments therein.	\$980.00	0.2	\$196.00
04/28/2025				
Carrasco, Diana	Assess the tax implications of the bankruptcy on the allowances deferred tax asset and the 163j deferred tax asset.	\$970.00	3.3	\$3,201.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/28/2025				
Collins, Mikaela	Meeting with B. Vineyard, M. Parodi (Deloitte) to discuss review notes within the goodwill valuation testing for Pet Supplies Plus.	\$845.00	1.1	\$929.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss review notes within the goodwill valuation testing.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with C. Parodi (Deloitte) to address goodwill notes.	\$845.00	0.5	\$422.50
Egea, Silvana	Review workpapers related to the goodwill analysis.	\$970.00	1.0	\$970.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed within goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing.	\$740.00	0.8	\$592.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing for Pet Supplies Plus.	\$740.00	1.1	\$814.00
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus tradename impairment.	\$740.00	3.7	\$2,738.00
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus goodwill impairment.	\$740.00	4.1	\$3,034.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to address goodwill notes.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing.	\$740.00	1.1	\$814.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed within goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to address notes within goodwill valuation testing.	\$740.00	0.5	\$370.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/28/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the goodwill valuation testing.	\$740.00	0.8	\$592.00
Vineyard, Bradley	Meeting with M. Parodi (Deloitte) to discuss sensitivity analysis performed within goodwill valuation testing.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Meeting with M. Collins, M. Parodi (Deloitte) to discuss review notes within the goodwill valuation testing for Pet Supplies Plus.	\$980.00	1.1	\$1,078.00
04/29/2025				
Collins, Mikaela	Review documentation within pet supplies plus goodwill valuation testing based on partner notes.	\$845.00	0.8	\$676.00
Collins, Mikaela	Review the pet supplies plus goodwill valuation testing sensitivity analysis.	\$845.00	0.8	\$676.00
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss sensitivity analysis performed for Pet Supplies Plus goodwill valuation testing.	\$845.00	0.3	\$253.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to address notes within Pet supplies Plus goodwill valuation testing.	\$845.00	0.5	\$422.50
Collins, Mikaela	Update references included within the Vitamin Shoppe goodwill valuation testing.	\$845.00	0.3	\$253.50
Collins, Mikaela	Meeting with M. Parodi (Deloitte) to discuss review notes within the goodwill internal fair value specialist memo.	\$845.00	0.5	\$422.50
Collins, Mikaela	Meeting with B. Vineyard, M. Parodi (Deloitte) to discuss risk-adjusted projections within the goodwill internal fair value specialist memo.	\$845.00	0.5	\$422.50
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed for goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the internal fair value specialist memo for goodwill impairment testing.	\$740.00	0.5	\$370.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/29/2025				
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss sensitivity analysis performed for Pet Supplies Plus goodwill valuation testing.	\$740.00	0.3	\$222.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (all Deloitte) to discuss risk-adjusted projections within the goodwill internal fair value specialist memo.	\$740.00	0.5	\$370.00
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus tradename impairment.	\$740.00	3.6	\$2,664.00
Parodi, Carlos	Address notes within valuation testing for Pet Supplies Plus goodwill impairment.	\$740.00	2.7	\$1,998.00
Parodi, Carlos	Meeting with B. Vineyard (Deloitte) to discuss sensitivity analysis performed for goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins(Deloitte) to address notes within Pet supplies Plus goodwill valuation testing.	\$740.00	0.5	\$370.00
Parodi, Carlos	Review internal fair value specialist memo for goodwill impairment.	\$740.00	0.7	\$518.00
Parodi, Carlos	Address notes within valuation testing for Vitamin Shoppe goodwill impairment.	\$740.00	1.7	\$1,258.00
Parodi, Carlos	Meeting with B. Vineyard, M. Collins (Deloitte) to discuss risk-adjusted projections within the goodwill impairment internal fair value specialist memo.	\$740.00	0.5	\$370.00
Parodi, Carlos	Meeting with M. Collins (Deloitte) to discuss review notes within the goodwill impairment internal fair value specialist memo.	\$740.00	0.5	\$370.00
Steffens, Marilyn	Review goodwill workpapers for Pet Supplies Plus, LLC	\$980.00	1.2	\$1,176.00
Vineyard, Bradley	Meeting with M. Collins, M. Parodi (Deloitte) to discuss risk-adjusted projections within the goodwill internal fair value specialist memo.	\$980.00	0.5	\$490.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Out of Scope Services</i>				
04/29/2025				
Vineyard, Bradley	Meeting with M. Parodi (Deloitte) to address notes within Pet supplies Plus goodwill valuation testing.	\$980.00	0.5	\$490.00
Vineyard, Bradley	Review Pet Supplies Plus goodwill and tradename impairment testing workpaper which addressed previous questions and comments on conclusions therein.	\$980.00	0.3	\$294.00
04/30/2025				
Steffens, Marilyn	Review goodwill workpapers for Pet Supplies Plus, LLC.	\$980.00	0.9	\$882.00
Tilma-Ross, Lynne	Review goodwill workpapers.	\$980.00	2.0	\$1,960.00
Subtotal for Out of Scope Services:			793.9	\$625,590.00

*Preparation of Fee Applications*

01/08/2025				
Gutierrez, Dalia	Pull data period November 3, 2024 through December 31, 2024 in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
01/09/2025				
Dhara, Swastick	Review fee detail for the period of November 2024 through December 2024 fee application.	\$225.00	3.3	\$742.50
Dhara, Swastick	Continue to review fee detail for the period of November 2024 through December 2024 fee application.	\$225.00	2.8	\$630.00
Jain, Ashima	Review fee detail for the period of December 2024 fee application.	\$225.00	2.2	\$495.00
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	1.0	\$225.00
01/10/2025				
Dhara, Swastick	Review fee detail for the period of November 2024 and December 2024 fee application.	\$225.00	3.9	\$877.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
01/21/2025				
Dhara, Swastick	Review fee detail for the period of November-December 2024 fee application.	\$225.00	0.9	\$202.50
01/22/2025				
Jain, Ashima	Review fee detail for the period of December 2024 fee application.	\$225.00	1.8	\$405.00
M, Deepa	Review expense detail for the period of December 2024 fee application.	\$225.00	0.5	\$112.50
01/23/2025				
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	2.0	\$450.00
01/27/2025				
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	1.0	\$225.00
01/31/2025				
Dhara, Swastick	Review fee detail for the period of November-December 2024 fee application.	\$225.00	2.1	\$472.50
02/10/2025				
Gutierrez, Dalia	Review January expense detail in preparation for the monthly fee application.	\$250.00	0.4	\$100.00
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
Gutierrez, Dalia	Pull January data in preparation for the monthly fee application.	\$250.00	0.5	\$125.00
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	3.2	\$720.00
M, Deepa	Continue to review fee detail for the period of December 2024 fee application.	\$225.00	2.8	\$630.00
02/11/2025				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/11/2025				
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	3.9	\$975.00
M, Deepa	Continue to review fee detail for the period of December 2024 fee application.	\$225.00	3.7	\$832.50
M, Deepa	Review fee detail for the period of December 2024 fee application.	\$225.00	4.3	\$967.50
02/12/2025				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	3.8	\$950.00
02/16/2025				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$250.00	3.1	\$775.00
02/18/2025				
Gutierrez, Dalia	Review January fee detail for the second monthly fee application.	\$250.00	4.3	\$1,075.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
Weston, Zachary	Reviewed Deloitte's November-December monthly fee application.	\$980.00	1.5	\$1,470.00
02/19/2025				
Weston, Zachary	Review Deloitte's November-December monthly fee application.	\$980.00	1.2	\$1,176.00
02/20/2025				
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly fee application.	\$250.00	3.4	\$850.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/07/2025				
Gutierrez, Dalia	Continue to review expense detail in preparation for the monthly fee application.	\$250.00	1.9	\$475.00
Gutierrez, Dalia	Review February fee detail in preparation for the monthly fee application.	\$250.00	4.6	\$1,150.00
03/10/2025				
Gutierrez, Dalia	Prepare January expense exhibit for monthly fee application.	\$250.00	0.3	\$75.00
M, Deepa	Review expense detail for the period of February 2025 fee application.	\$225.00	1.2	\$270.00
03/11/2025				
Gutierrez, Dalia	Prepare January fee detail exhibit for review.	\$250.00	1.6	\$400.00
Gutierrez, Dalia	Review February fee detail in preparation for the monthly fee application.	\$250.00	2.7	\$675.00
03/12/2025				
Gutierrez, Dalia	Review February fee detail for the monthly fee application.	\$250.00	4.4	\$1,100.00
Gutierrez, Dalia	Continue to review February fee detail for the monthly fee application.	\$250.00	3.8	\$950.00
03/14/2025				
Gutierrez, Dalia	Review February fee data in preparation for the monthly fee application.	\$250.00	4.6	\$1,150.00
Gutierrez, Dalia	Continue to review February fee data in preparation for the monthly fee application.	\$250.00	3.4	\$850.00
03/17/2025				
Gutierrez, Dalia	Review February data in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00
Gutierrez, Dalia	Continue to review February data in preparation for the monthly fee application.	\$250.00	3.8	\$950.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/18/2025				
Gutierrez, Dalia	Review February data in preparation for the monthly fee application.	\$250.00	4.6	\$1,150.00
Gutierrez, Dalia	Continue to review February data in preparation for the monthly fee application.	\$250.00	4.3	\$1,075.00
03/19/2025				
Gutierrez, Dalia	Review February data in preparation for the monthly fee application.	\$250.00	5.1	\$1,275.00
Gutierrez, Dalia	Continue to review February data in preparation for the monthly fee application.	\$250.00	4.1	\$1,025.00
Weston, Zachary	Review January monthly fee application.	\$980.00	1.4	\$1,372.00
03/21/2025				
M, Deepa	Review fee detail for the period of February 2025 fee application.	\$225.00	2.0	\$450.00
M, Deepa	Review expense detail for the period of February 2025 fee application.	\$225.00	0.8	\$180.00
03/24/2025				
Weston, Zachary	Review January 2025 interim fee application.	\$980.00	1.2	\$1,176.00
03/25/2025				
Weston, Zachary	Review January 2025 interim fee application.	\$980.00	0.9	\$882.00
03/26/2025				
Gutierrez, Dalia	Prepare exhibits and charts for the January monthly fee application.	\$250.00	3.8	\$950.00
03/27/2025				
McDonald, Carisa	Prepare January monthly fee application.	\$275.00	0.6	\$165.00
Vineyard, Bradley	Meeting with Z. Weston (Deloitte) to discuss January interim fee application.	\$980.00	0.3	\$294.00
Weston, Zachary	Review January 2025 interim fee application.	\$980.00	0.4	\$392.00
Weston, Zachary	Meeting with B. Vineyard (Deloitte) to discuss January interim fee application.	\$980.00	0.3	\$294.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
03/29/2025				
Vineyard, Bradley	Review second monthly Fee application.	\$980.00	0.6	\$588.00
03/31/2025				
McDonald, Carisa	Revise January monthly fee statement.	\$275.00	0.3	\$82.50
04/02/2025				
M, Deepa	Review fee detail for the period of February 2025 fee application.	\$225.00	1.0	\$225.00
M, Deepa	Review fee detail for the period of February 2025 fee application.	\$225.00	1.0	\$225.00
04/07/2025				
Gutierrez, Dalia	Continue to review March data in preparation for the monthly fee application.	\$250.00	3.9	\$975.00
Gutierrez, Dalia	Review March data in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
04/09/2025				
Gutierrez, Dalia	Continue to review March fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00
04/10/2025				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	3.6	\$900.00
04/11/2025				
Weston, Zachary	Review fee detail in February 2025 interim fee application.	\$980.00	1.1	\$1,078.00
04/14/2025				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	2.8	\$700.00
Weston, Zachary	Review fee data in February 2025 interim fee application.	\$980.00	1.1	\$1,078.00
Weston, Zachary	Continued to review fee detail in February 2025 interim fee application.	\$980.00	1.9	\$1,862.00
Weston, Zachary	Continue to review fee detail in February 2025 interim fee application.	\$980.00	0.1	\$98.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
04/15/2025				
Gutierrez, Dalia	Review March fee detail in preparation for the monthly fee application.	\$250.00	4.2	\$1,050.00
Gutierrez, Dalia	Continue to review March detail in preparation for the monthly fee application.	\$250.00	1.5	\$375.00
Gutierrez, Dalia	Prepare exhibits and charts for the February monthly fee application.	\$250.00	2.3	\$575.00
Weston, Zachary	Review fee detail in February 2025 interim fee application.	\$980.00	1.8	\$1,764.00
04/16/2025				
Gutierrez, Dalia	Review March fee detail for monthly fee application.	\$250.00	4.1	\$1,025.00
Gutierrez, Dalia	Continue review March fee detail for monthly fee application.	\$250.00	2.3	\$575.00
Gutierrez, Dalia	Continue review March fee detail for monthly fee application.	\$250.00	3.2	\$800.00
04/21/2025				
McDonald, Carisa	Prepare February monthly fee statement.	\$275.00	1.3	\$357.50
04/22/2025				
Vineyard, Bradley	Review February Monthly Fee Application.	\$980.00	0.6	\$588.00
04/23/2025				
McDonald, Carisa	Revise February monthly fee statement.	\$275.00	1.8	\$495.00
04/27/2025				
Gutierrez, Dalia	Prepare March exhibits in preparation for the monthly fee application.	\$250.00	1.1	\$275.00
04/28/2025				
Gutierrez, Dalia	Review March expenses in preparation for the monthly fee application.	\$250.00	1.4	\$350.00
05/04/2025				
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$250.00	4.4	\$1,100.00



## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
05/04/2025				
Gutierrez, Dalia	Continue to review April fee detail in preparation for the monthly fee application.	\$250.00	1.9	\$475.00
05/05/2025				
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$250.00	4.6	\$1,150.00
Gutierrez, Dalia	Continue to review April fee detail in preparation for the monthly fee application.	\$250.00	1.1	\$275.00
Gutierrez, Dalia	Continue to review April fee detail in preparation for the monthly fee application.	\$250.00	4.8	\$1,200.00
05/06/2025				
Gutierrez, Dalia	Review April fee detail in preparation for the monthly fee application.	\$250.00	4.7	\$1,175.00
Gutierrez, Dalia	Continue to review April data in preparation for the monthly fee application.	\$250.00	3.6	\$900.00
Gutierrez, Dalia	Prepare exhibits and charts for the March monthly fee application.	\$250.00	1.2	\$300.00
05/07/2025				
McDonald, Carisa	Prepare March monthly fee application.	\$275.00	1.6	\$440.00
05/08/2025				
McDonald, Carisa	Revise March monthly fee application.	\$275.00	0.7	\$192.50
05/09/2025				
Gutierrez, Dalia	Prepare April fee exhibits for review by R. Young (Deloitte).	\$250.00	1.1	\$275.00
05/15/2025				
Gutierrez, Dalia	Prepare exhibits and charts for the April monthly fee a application.	\$250.00	2.1	\$525.00
05/20/2025				
McDonald, Carisa	Prepare April monthly fee application.	\$275.00	1.9	\$522.50
05/29/2025				
McDonald, Carisa	Prepare final fee application draft.	\$275.00	2.4	\$660.00
Subtotal for Preparation of Fee Applications:			230.7	\$67,414.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

<b>Total</b>	<b>9,633.4</b>	<b>\$702,940.00</b>
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## Adjustment

Fixed Fee: April 2025	\$90,800.00
Fixed Fee: December 2024	\$203,600.00
Fixed Fee: February 2025	\$550,000.00
Fixed Fee: January 2025	\$450,000.00
Fixed Fee: March 2025	\$350,000.00
Fixed Fee: November 2024	\$203,600.00
<b>Adjustment Subtotal :</b>	<b>\$1,848,000.00</b>
<b>Total</b>	<b>9,633.4 \$2,550,940.00</b>

## Recapitulation

Name	Rate	Hours	Fees
Barton, Christopher	\$980.00	1.2	\$1,176.00
Boyle, Matthew	\$980.00	0.6	\$588.00
Fleming, Matthew	\$980.00	1.4	\$1,372.00
Goldberg, Robert	\$980.00	1.0	\$980.00
Goldblatt, Joel	\$980.00	0.5	\$490.00
Jones, Brandon	\$980.00	0.9	\$882.00
Morton, Michael	\$980.00	1.2	\$1,176.00
Perez Zaldivar, Ignacio	\$980.00	0.5	\$490.00
Steffens, Marilyn	\$980.00	22.2	\$21,756.00
Tilma-Ross, Lynne	\$980.00	2.0	\$1,960.00
Vettese, Stephanie	\$980.00	10.0	\$9,800.00
Vineyard, Bradley	\$980.00	18.0	\$17,640.00
Weston, Zachary	\$980.00	88.7	\$86,926.00
Aponte, Mara	\$970.00	0.5	\$485.00
Carrasco, Diana	\$970.00	3.3	\$3,201.00
Egea, Silvana	\$970.00	21.2	\$20,564.00
He, Catherine	\$970.00	1.4	\$1,358.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Hussain, Sofia	\$970.00	0.5	\$485.00
Keast, Elizabeth	\$970.00	51.3	\$49,761.00
Saraogi, Astha	\$970.00	8.4	\$8,148.00
Cavone, Rocsanna	\$845.00	10.0	\$8,450.00
Collins, Mikaela	\$845.00	43.8	\$37,011.00
Goodspeed, Madison	\$845.00	0.8	\$676.00
Sciano, May	\$845.00	93.3	\$78,838.50
Singhal, Vasu	\$845.00	1.3	\$1,098.50
Thomas, Ronnie	\$845.00	0.3	\$253.50
Wintrow, Jonathan	\$845.00	0.5	\$422.50
Alano, Michelle	\$740.00	0.5	\$370.00
Alas, Brendan	\$740.00	0.5	\$370.00
Bhardwaj, Sahil	\$740.00	0.7	\$518.00
Garg, Divya	\$740.00	0.5	\$370.00
Jhawar, Rohit	\$740.00	0.3	\$222.00
Lassey, Katherine	\$740.00	10.5	\$7,770.00
Lundy, Peter	\$740.00	2.3	\$1,702.00
Manocha, Semantika	\$740.00	0.7	\$518.00
Parodi, Carlos	\$740.00	153.9	\$113,886.00
Smith, Matthew	\$740.00	11.3	\$8,362.00
Srivatsa, Prashanth	\$740.00	33.7	\$24,938.00
Aggarwal, Apoorv	\$615.00	0.7	\$430.50
Bambroo, Sahil	\$615.00	52.5	\$32,287.50
Bellora, Brandon	\$615.00	47.0	\$28,905.00
BHARGAV, VARALA ASHISH	\$615.00	50.0	\$30,750.00
Fitzpatrick, Emily	\$615.00	45.6	\$28,044.00
Khanduja, Bhavya	\$615.00	13.1	\$8,056.50
Murphy, Grace	\$615.00	2.4	\$1,476.00
Sutaria, Devin	\$615.00	1.5	\$922.50

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Walker, Jana	\$615.00	5.4	\$3,321.00
Yadav, Pragati	\$615.00	0.7	\$430.50
McDonald, Carisa	\$275.00	10.6	\$2,915.00
Gutierrez, Dalia	\$250.00	164.2	\$41,050.00
Dhara, Swastick	\$225.00	13.0	\$2,925.00
Jain, Ashima	\$225.00	4.0	\$900.00
M, Deepa	\$225.00	24.5	\$5,512.50
., Harsha	\$0.00	6.9	\$0.00
Aggarwal, Apoorv	\$0.00	3.6	\$0.00
Alano, Michelle	\$0.00	12.7	\$0.00
Alas, Brendan	\$0.00	137.0	\$0.00
Bambroo, Sahil	\$0.00	0.2	\$0.00
Bellora, Brandon	\$0.00	828.8	\$0.00
Bergeron, Bailey	\$0.00	27.1	\$0.00
Bhardwaj, Sahil	\$0.00	20.4	\$0.00
Blanco, Nidia	\$0.00	29.2	\$0.00
Borchardt, Zachary	\$0.00	3.2	\$0.00
Boyle, Matthew	\$0.00	3.9	\$0.00
Broderick, Caroline	\$0.00	3.7	\$0.00
Brodsky, Michael	\$0.00	3.5	\$0.00
Budhiraja, Vrinda	\$0.00	6.0	\$0.00
Carrasco, Diana	\$0.00	61.3	\$0.00
Cavone, Rocsanna	\$0.00	2.3	\$0.00
Collins, Mikaela	\$0.00	158.9	\$0.00
Corbett, Madeline	\$0.00	8.0	\$0.00
Cronin, Carl	\$0.00	1.0	\$0.00
Dada, Hajira	\$0.00	95.6	\$0.00
Dakko, Dany	\$0.00	0.3	\$0.00
Dakshesh, Chitta	\$0.00	37.0	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Devereaux, Cole	\$0.00	3.6	\$0.00
Dinesh Kankariya, Rushabh	\$0.00	6.0	\$0.00
Donlon, Richard	\$0.00	9.2	\$0.00
Dwyer, Greta	\$0.00	4.0	\$0.00
Eklabya, Puja	\$0.00	17.0	\$0.00
Fitzpatrick, Emily	\$0.00	793.8	\$0.00
Foltyniewicz, Zachary	\$0.00	4.6	\$0.00
Garg, Divya	\$0.00	242.5	\$0.00
Goldblatt, Joel	\$0.00	8.9	\$0.00
Goodspeed, Madison	\$0.00	15.7	\$0.00
Hammond, Jazzmaine	\$0.00	12.1	\$0.00
Hecht, Nina	\$0.00	0.2	\$0.00
Holman, Cheryl	\$0.00	1.0	\$0.00
Hussain, Sofia	\$0.00	8.1	\$0.00
Jain, K Rupesh	\$0.00	1.4	\$0.00
Jain, Saloni	\$0.00	5.0	\$0.00
Jhawar, Rohit	\$0.00	393.1	\$0.00
Jindal, Ananya	\$0.00	2.0	\$0.00
Johnson, Charles	\$0.00	3.8	\$0.00
Jones, Brandon	\$0.00	71.0	\$0.00
Keast, Elizabeth	\$0.00	336.5	\$0.00
Kettler, Ruth	\$0.00	2.0	\$0.00
Khanduja, Bhavya	\$0.00	488.1	\$0.00
Kolpien, Stephanie	\$0.00	27.4	\$0.00
Kumar, Pankaj	\$0.00	5.7	\$0.00
Kumar, Ravi	\$0.00	179.4	\$0.00
Lasseey, Katherine	\$0.00	136.9	\$0.00
Lee, Chin Chun	\$0.00	5.5	\$0.00
Lefevre, Zachary	\$0.00	0.4	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Lnu, Simran	\$0.00	301.0	\$0.00
Loharuka, Vijeta	\$0.00	1.5	\$0.00
Lundy, Peter	\$0.00	181.7	\$0.00
Mabry, Emma	\$0.00	161.3	\$0.00
Malhotra, Pujita	\$0.00	10.2	\$0.00
Manocha, Semantika	\$0.00	173.6	\$0.00
Maxood, Fathima Shiyana	\$0.00	25.5	\$0.00
McConnachie, Chase	\$0.00	3.0	\$0.00
Modi, Kruti	\$0.00	1.0	\$0.00
Moore, John	\$0.00	125.6	\$0.00
Murphy, Grace	\$0.00	0.8	\$0.00
Muskara, Alec	\$0.00	2.6	\$0.00
Neumann, Logan	\$0.00	185.9	\$0.00
Niemiec, Carson	\$0.00	3.6	\$0.00
Noon, Ellyse	\$0.00	2.3	\$0.00
Pan, Yan	\$0.00	73.2	\$0.00
Parodi, Carlos	\$0.00	727.6	\$0.00
Peng, Siyi	\$0.00	5.0	\$0.00
Peterson, Jack	\$0.00	181.0	\$0.00
Rausch, Noah	\$0.00	2.7	\$0.00
Rogers, Jackson	\$0.00	3.9	\$0.00
Roland, Andrew	\$0.00	4.4	\$0.00
Rungta, Varsha	\$0.00	29.2	\$0.00
Saraogi, Astha	\$0.00	327.4	\$0.00
Sciano, May	\$0.00	327.9	\$0.00
Shamim, Aarfa	\$0.00	14.5	\$0.00
Shekhar, Swapnil	\$0.00	13.0	\$0.00
Sieverding, Keith	\$0.00	3.9	\$0.00
Singhal, Vasu	\$0.00	79.7	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

## Recapitulation

Name	Rate	Hours	Fees
Singhi, Ira	\$0.00	7.6	\$0.00
Smith, Lisa	\$0.00	0.5	\$0.00
Smith, Matthew	\$0.00	113.2	\$0.00
Sood, Abhinav	\$0.00	156.4	\$0.00
Sri Priya, Pocha	\$0.00	24.5	\$0.00
Steffens, Marilyn	\$0.00	146.6	\$0.00
Suma, Arra	\$0.00	0.2	\$0.00
Thomas, Ronnie	\$0.00	11.5	\$0.00
Tilma-Ross, Lynne	\$0.00	6.4	\$0.00
Trishla, Thatikonda	\$0.00	1.0	\$0.00
V, Gopika	\$0.00	5.0	\$0.00
Villanueva, Zangel Merjoemi	\$0.00	4.0	\$0.00
Vinay, K A	\$0.00	12.9	\$0.00
Vineyard, Bradley	\$0.00	46.7	\$0.00
Vyas, Alka	\$0.00	47.2	\$0.00
Wade, Michael	\$0.00	6.2	\$0.00
Wahlin, Derek	\$0.00	8.0	\$0.00
Walker, Jana	\$0.00	295.6	\$0.00
Weiss, Gregory	\$0.00	21.0	\$0.00
Weston, Zachary	\$0.00	210.8	\$0.00
Wintrow, Jonathan	\$0.00	8.8	\$0.00
Yadav, Pragati	\$0.00	205.1	\$0.00
Zaorski, Michal	\$0.00	50.8	\$0.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Fees Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Fixed Fee: April 2025		\$90,800.00
Fixed Fee: December 2024		\$203,600.00
Fixed Fee: February 2025		\$550,000.00
Fixed Fee: January 2025		\$450,000.00
Fixed Fee: March 2025		\$350,000.00
Fixed Fee: November 2024		\$203,600.00
<b>Total</b>	<b>9,633.4</b>	<b>\$2,550,940.00</b>



# **Exhibit C**

Franchise Group, Inc.  
Deloitte & Touche LLP  
Expenses Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Category	Date	Description	Amount
<i>Airfare</i>			
Keast, Elizabeth	11/14/2024	Roundtrip coach airfare from Detroit, MI to Charleston, SC.	\$278.11
Steffens, Marilyn	12/07/2024	Airline flight change.	\$125.27
Weston, Zachary	02/25/2025	1 way coach airfare from Detroit, MI to Norfolk, VA	\$349.94
Subtotal for Airfare:			<u>\$753.32</u>
<i>Auto Rental</i>			
Steffens, Marilyn	12/07/2024	Auto rental in Charleston, SC - 1 day.	\$60.21
Weston, Zachary	03/06/2025	Auto rental in Detroit, MI - 2 days.	\$88.41
Subtotal for Auto Rental:			<u>\$148.62</u>
<i>Auto Rental: Gasoline</i>			
Steffens, Marilyn	12/07/2024	Gas expense in Charleston, SC.	\$15.27
Weston, Zachary	03/06/2025	Gas expense in Detroit, MI.	\$13.63
Subtotal for Auto Rental: Gasoline:			<u>\$28.90</u>
<i>Hotel</i>			
Keast, Elizabeth	12/06/2024	1 night accommodation at Spring Hill Suites in Orangeburg, SC.	\$168.72
Steffens, Marilyn	12/06/2024	1 night accommodation at Spring Hill Suites in Orangeburg, SC.	\$149.85
Keast, Elizabeth	12/07/2024	1 night accommodation at Marriott in North Charleston, SC.	\$140.12
Lundy, Peter	12/13/2024	1 night accommodation at Holiday Inn Express in Seymour, IN.	\$137.09
Weston, Zachary	03/04/2025	1 night accommodation at Marriott in Detroit, MI.	\$253.17
Weston, Zachary	03/05/2025	1 night accommodation at Marriott in Detroit, MI.	\$253.17

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Expenses Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Category	Date	Description	Amount
<i>Hotel</i>			
Collins, Mikaela	04/07/2025	1 night accommodation at Le Maridien in Arlington, VA.	\$303.91
Weston, Zachary	04/07/2025	1 night accommodation at Le Maridien in Arlington, VA.	\$303.91
Subtotal for Hotel:			\$1,709.94
<i>Meals</i>			
Keast, Elizabeth	12/07/2024	Dinner in Charleston, SC.	\$25.19
Keast, Elizabeth	12/07/2024	Lunch in Charleston, SC.	\$25.00
Keast, Elizabeth	12/07/2024	Breakfast for M. Steffens, E. Keast in Orangeburg, SC.	\$16.72
Keast, Elizabeth	12/08/2024	Breakfast in Charleston, SC.	\$14.41
Lundy, Peter	12/13/2024	Lunch in Dundee, IN.	\$10.53
Lundy, Peter	12/13/2024	Dinner in Seymour, IN.	\$17.52
Lundy, Peter	12/13/2024	Breakfast in Dundee, IN.	\$3.00
Lundy, Peter	12/14/2024	Breakfast in Seymour, IN.	\$7.30
Lundy, Peter	12/14/2024	Lunch in Waterville, OH.	\$6.66
Walker, Jana	02/02/2025	Dinner in Detroit, MI.	\$19.78
Smith, Matthew	02/04/2025	Dinner in Northville, MI.	\$31.86
Smith, Matthew	02/04/2025	Breakfast in Northville, MI.	\$15.00
Smith, Matthew	02/04/2025	Lunch in Livonia, MI.	\$20.42
Walker, Jana	02/06/2025	Lunch in Grand Rapids, MI.	\$20.00
Walker, Jana	02/10/2025	Lunch for M. Smith (Deloitte) in Detroit, MI.	\$45.66
Walker, Jana	02/10/2025	Dinner in Detroit, MI.	\$20.00
Walker, Jana	02/11/2025	Dinner in Grand Rapids, MI.	\$19.98
Smith, Matthew	02/12/2025	Dinner in Livonia, MI.	\$29.10
Walker, Jana	02/13/2025	Dinner in Detroit, MI.	\$20.00
Walker, Jana	02/15/2025	Lunch in Grand Rapids, MI.	\$13.58
Walker, Jana	02/17/2025	Lunch in Livonia, MI.	\$25.00
Walker, Jana	02/17/2025	Dinner in Detroit, MI.	\$19.94

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Expenses Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Category	Date	Description	Amount
<i>Meals</i>			
Walker, Jana	02/18/2025	Dinner in Grand Rapids, MI.	\$20.00
Walker, Jana	02/18/2025	Lunch in NewPort, MI.	\$25.00
Walker, Jana	03/04/2025	Dinner in Detroit, MI.	\$20.00
Walker, Jana	03/05/2025	Dinner in Detroit, MI.	\$20.00
Weston, Zachary	03/05/2025	Dinner in Detroit, MI.	\$27.15
Weston, Zachary	03/05/2025	Breakfast in Detroit, MI.	\$20.39
Weston, Zachary	03/05/2025	Dinner in Detroit, MI.	\$41.58
Weston, Zachary	03/06/2025	Breakfast in Detroit, MI.	\$15.00
Weston, Zachary	03/06/2025	Lunch in Detroit, MI.	\$19.85
Walker, Jana	03/07/2025	Dinner in Detroit, MI.	\$24.00
Weston, Zachary	03/07/2025	Dinner for M. Steffens, Z. Weston, L. Keast in Detroit, MI.	\$150.00
Walker, Jana	03/10/2025	Lunch in Detroit, MI.	\$20.96
Walker, Jana	03/11/2025	Lunch in Detroit, MI.	\$25.00
Walker, Jana	03/17/2025	Lunch in Detroit, MI.	\$21.52
Walker, Jana	03/17/2025	Dinner in Detroit, MI.	\$11.58
Walker, Jana	03/18/2025	Lunch in Detroit, MI.	\$21.46
Walker, Jana	03/18/2025	Dinner in Detroit, MI.	\$4.23
Fitzpatrick, Emily	04/02/2025	Team lunch for M. Sciano, B. Bellora, M. Parodi, E. Fitzpatrick in McLean, VA.	\$89.01
Weston, Zachary	04/07/2025	Dinner for E. Fitzpatrick, M. Parodi, M. Collins, M. Sciano, B. Bellora, Z. Weston in Washington, DC	\$300.00
Collins, Mikaela	04/08/2025	Breakfast in Arlington, VA.	\$15.00
Collins, Mikaela	04/08/2025	Dinner in Newport, VA.	\$32.29
Weston, Zachary	04/08/2025	Breakfast in Arlington, VA.	\$11.39
Subtotal for Meals:			\$1,362.06

*Mileage*

Wade, Michael	11/14/2024	Mileage from Cincinnati, OH to Centerville, OH - 98 miles.	\$65.66
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## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Expenses Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Category	Date	Description	Amount
<i>Mileage</i>			
Lundy, Peter	12/13/2024	Mileage from Rochester Hills, MI to Seymour, IN - 342 miles.	\$229.14
Lundy, Peter	12/14/2024	Mileage from Seymour, IN to Rochester Hills, MI - 342 miles.	\$229.14
Walker, Jana	02/02/2025	Mileage from Grand Rapids, MI to Detroit, MI - 160 miles.	\$112.00
Smith, Matthew	02/03/2025	Mileage from Wyandotte, MI to Livonia, MI - 135 miles.	\$93.80
Smith, Matthew	02/04/2025	Mileage from Livonia, MI to Wyandotte, MI - 135 miles.	\$93.80
Walker, Jana	02/04/2025	Mileage from Detroit, MI to Grand Rapids, MI - 160 miles.	\$112.00
Walker, Jana	02/09/2025	Mileage from Grand Rapids, MI to Detroit, MI - 160 miles.	\$112.00
Smith, Matthew	02/10/2025	Mileage from Wyandotte, MI to Livonia, MI - 135 miles.	\$93.80
Smith, Matthew	02/11/2025	Mileage from Livonia, MI to Wyandotte, MI - 135 miles.	\$93.80
Walker, Jana	02/11/2025	Mileage from Detroit, MI to Grand Rapids, MI - 160 miles.	\$112.00
Walker, Jana	02/16/2025	Mileage from Grand Rapids, MI to Detroit, MI - 160 miles.	\$112.00
Smith, Matthew	02/17/2025	Mileage from Wyandotte, MI to Livonia, MI - 135 miles.	\$94.50
Smith, Matthew	02/18/2025	Mileage from Livonia, MI to Wyandotte, MI - 135 miles.	\$94.50
Walker, Jana	02/18/2025	Mileage from Detroit, MI to Grand Rapids, MI - 160 miles.	\$112.00
Smith, Matthew	02/24/2025	Mileage from Wyandotte, MI to Livonia, MI - 135 miles.	\$93.80
Smith, Matthew	02/25/2025	Mileage from Livonia, MI to Wyandotte, MI - 135 miles.	\$93.80
Walker, Jana	03/09/2025	Mileage from Grand Rapids, MI to Detroit, MI - 160 miles.	\$112.00

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Expenses Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Category	Date	Description	Amount
<i>Mileage</i>			
Walker, Jana	03/11/2025	Mileage from Detroit, MI to Grand Rapids, MI - 160 miles.	\$112.00
Walker, Jana	03/16/2025	Mileage from Grand Rapids, MI to Detroit, MI - 160 miles.	\$112.00
Walker, Jana	03/18/2025	Mileage from Detroit, MI to Grand Rapids, MI - 160 miles.	\$112.00
Collins, Mikaela	04/07/2025	Mileage from Richmond, VA to Arlington, VA - 108 miles.	\$75.60
Collins, Mikaela	04/08/2025	Mileage from Arlington, VA to Richmond, VA - 108 miles.	\$75.60
Weston, Zachary	04/23/2025	Mileage from McLean, VA to Norfolk, VA - 190 miles.	\$133.00
Weston, Zachary	04/23/2025	Mileage from Norfolk, VA to McLean, VA - 190 miles.	\$133.00
Subtotal for Mileage:			\$2,812.94

*Miscellaneous Expenses*

Parodi, Carlos	01/07/2025	Brentwood CONFIRMATION.COM expense for sending confirmations for audit for AF.	\$39.90
Parodi, Carlos	01/07/2025	Brentwood CONFIRMATION.COM for sending confirmations for audit for Franchise Group.	\$478.80
Parodi, Carlos	01/07/2025	Brentwood CONFIRMATION.COM for sending confirmations for audit for VSI.	\$119.70
Keast, Elizabeth	01/29/2025	Brentwood CONFIRMATION.COM expense to send Pet Supplies Plus cash confirmation.	\$279.30
Parodi, Carlos	02/06/2025	Brentwood CONFIRMATION.COM request for Freedom VCM Holdings, LLC for debt confirmation.	\$39.90
Keast, Elizabeth	02/13/2025	Brentwood CONFIRMATION.COM charge to send Pet Supplies Plus cash confirmations.	\$119.70
Subtotal for Miscellaneous Expenses:			\$1,077.30

## Franchise Group, Inc.

## Deloitte &amp; Touche LLP

## Expenses Sorted by Category for the Fee Period

November 03, 2024 - April 30, 2025

Category	Date	Description	Amount
<i>Parking</i>			
Steffens, Marilyn	12/07/2024	Airport parking in Detroit, MI - 2 days.	\$60.00
Keast, Elizabeth	12/11/2024	Airport parking in Detroit, MI - 2 days.	\$59.40
Weston, Zachary	03/04/2025	Hotel parking in Detroit, MI - 1 day.	\$31.00
Weston, Zachary	03/06/2025	Parking in Detroit, MI - 1 day.	\$26.25
Collins, Mikaela	04/08/2025	Parking in Arlington, VA - 1 day.	\$33.00
Subtotal for Parking:			<u>\$209.65</u>
<i>Tolls</i>			
Collins, Mikaela	04/02/2025	Auto toll in Arlington, VA - travel for team workday.	\$22.95
Collins, Mikaela	04/02/2025	Auto toll in Arlington, VA - travel for team workday.	\$57.35
Collins, Mikaela	04/07/2025	Auto toll in Arlington, VA - travel for team workday.	\$51.70
Collins, Mikaela	04/08/2025	Auto toll in Arlington, VA - travel for team workday.	\$27.35
Subtotal for Tolls:			<u>\$159.35</u>
<i>Transportation</i>			
Peng, Siyi	11/15/2024	Lyft from Quincy (home) to client office in Boston, MA.	\$18.90
Peng, Siyi	11/16/2024	Lyft from client office in Boston, MA to Quincy (home).	\$18.67
Subtotal for Transportation:			<u>\$37.57</u>
Total			<u>\$8,299.65</u>

Franchise Group, Inc.  
Deloitte & Touche LLP  
Expenses Sorted by Category for the Fee Period  
November 03, 2024 - April 30, 2025

Recapitulation

Category	Amount
Mileage	\$2,812.94
Hotel	\$1,709.94
Meals	\$1,362.06
Miscellaneous Expenses	\$1,077.30
Airfare	\$753.32
Parking	\$209.65
Tolls	\$159.35
Auto Rental	\$148.62
Transportation	\$37.57
Auto Rental: Gasoline	\$28.90